



STARK COUNTY GOVERNMENT

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*Comprehensive
Annual
Financial
Report*



for the year ended December 31, 2002

Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2002**



Janet Weir Creighton
Stark County Auditor

Prepared by The Stark County Auditor's Office:

Karen Hastings Alger, CPA, CGFM
Stephanie A. Fakelis

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

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Janet Weir Creighton

Stark County Auditor

330-451-7357

June 10, 2003

To the Citizens of Stark County
and to the Board of County Commissioners:
the Honorable Gayle A. Jackson,
the Honorable Jane Vignos, and
the Honorable Richard Regula

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2002. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of Stark County (the County). The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

The CAFR is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, a list of elected officials, the County's organizational chart and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes under the new Governmental Accounting Standards Board Statement No. 34, the Independent Accountants' Report, the Management Discussion and Analysis, the Basic Financial Statements and Notes and the Combining Statements for Nonmajor Funds and other relevant supplemental financial statements and schedules for 2002. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

FORM OF GOVERNMENT AND REPORTING ENTITY

Stark County, established in 1808, is located in Northeastern Ohio and covers an area of 567 square miles and includes 17 townships, 13 villages and 6 cities, the largest of which is the City of Canton, the County Seat, and the ninth largest city in the State.

The County has only those powers conferred upon it by Ohio Statutes. To govern the County, a three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and prepares the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing certain taxes to various governmental units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator of the County Data Processing Board.

State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays a vital important roll in the financial administration of County government as well as all local governments throughout the County. Other elected County officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, eight Common Pleas Judges, five General Division Judges and three Domestic/Juvenile Division Judges, a Probate Court Judge and the County Coroner.

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, economic development and water and sewer services. The Ohio Court of Appeals Fifth Appellate District which is based in Stark County, serves 15 counties.

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Stark County (the Primary Government) and its Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government includes the financial activities of the Department of Human Services, the Children's Services Advisory and Advocacy Council, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, Molly Stark Hospital and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Stark County Transportation Improvement District and the Stark County Port Authority have been included as discretely presented component units. The Workshops, Incorporated, is reported as a stand-alone component unit.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Stark Council of Governments, the Stark County Health Department, the Stark County Regional Planning Commission, the Multi-County Juvenile Attention System, the Stark County Park District, the Stark Soil and Water Conservation District and the Stark Regional Community Corrections Center whose activities are included in this report as agency funds.

ECONOMIC CONDITION AND OUTLOOK

Stark County is located in the Northeastern quadrant of Ohio, 20 miles from Akron and 53 miles from Cleveland. The area's well-established transportation network, with travel by rail, air, water, or land, provides access to markets near and far. Stark County is also home to the Akron-Canton Regional Airport, the state-of-the-art NEOMODAL Northeast Ohio Intermodal Terminal, and Foreign Trade Zone #181, which consist of seven zone sites throughout the County. Stark County's network of highways provides easy access to other major Ohio and U.S. Markets. U.S. Interstate 77 links Canton with Akron, Cleveland, and the Ohio Turnpike to the north and Charleston, West Virginia to the south. Two national highways, U.S. Route 30 and U.S. Route 62 run east and west through the County. Other state highways include State Routes 800, 43, 44, 21, 153 and 241. These highways provide excellent access to Toledo, Pittsburgh and Columbus within hours.

The local economy's increasing emphasis on the non-manufacturing sector is reflected in the growing list of major employers. Several manufacturing companies remain among the largest employers, but now there are also numerous large service industry employers in the County. Major products produced in the manufacturing sector include steel pipe and tube, roller bearings, bars, containers, railroad cars, turbine equipment, aluminum, plastics, fiber containers, and food processing.

The County's economy has grown significantly since the general economic recession of the early 1980's. Following that period of industrial decline, employment in the County has increased from a low in 1983 of 149,298 to 185,647 in 2002, although a small decline was notice from 2001's 188,846 employment numbers. The increase in employment is attributable in great part to increased employment in non-manufacturing industries. Nonetheless, employment in the manufacturing sector remains significant and has been stable since 1985.

In June 1995, the Board of County Commissioners established the Stark County Port Authority, a separate political subdivision with broad powers to promote air, water and ground transportation and economic development. The Port Authority is a vehicle for encouraging economic development throughout the County, but in particular at the 400-acre Stark County Farm (Farm) which is located adjacent to the Intermodal facility. It has been contemplated that the Board would make the Farm available for development by light manufacturing concerns under the supervision of the Port Authority. The Port Authority also serves as the administrator for the eight foreign-trade zone sites within the County, excluding the foreign trade zone located at the Akron-Canton Regional Airport. An application for expanding the zone was approved recently by the U.S. Department of Commerce. That expansion includes the Intermodal facility and Stark County Farm.

The County is served by five acute care hospitals: Alliance Community Hospital, Aultman Hospital, Doctors Hospital of Stark County, Mercy Medical Center, and Massillon Community Hospital.

Mount Union College, Walsh University and Malone College, each private four-year schools, and Stark State College of Technology, a public two-year school, are located within the County. Ashland University and Kent State University also have branches located in the County.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. Stark County is the headquarters of major manufacturers such as The Timken Company, The Hoover Company and Diebold, Inc. It's also home to hundreds of smaller companies and plants that have recognized the business edge they receive from the area's excellent accessibility to the U.S. market and low cost of doing business.

Economic Development Programs

Economic development activities in the County are coordinated through the Stark Development Board (SDB), a non-profit, and, for the most part, privately supported body created in 1985 with a comprehensive mandate to “attract, expand and retain business investment in Stark County.” SDB policies are determined by a 45 member board of trustees with representation from industry, utility, banking, higher education, health services and local government. Since 1987, SDB’s affiliated finance corporation has assisted more than 400 companies with the financing of local investment of more than \$280 million.

In addition to the SDB activities, County economic development is assisted through Economic Development Administration (“EDA”) grants administered through County participation in the Northeast Ohio Four County Regional Planning Organization (“NEFCO”). The County was designated as an Economic Development District by EDA in 1976 due to persistently high unemployment and slow economic growth at that time.

The County has participated in the federally funded Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development for twenty-seven years. During that time, the County has received allocations totaling \$50,383,000. In addition, the County has received \$11,161,000 from the HOME Investment Partnership Program since its inception in 1992.

MAJOR INITIATIVES

For the Year

Several building improvement projects continue in the County. The County Office Building restroom renovation project began in the year 2000 and is continuing into 2003. Also, the “Clock Tower Project” which was approved in 1998 with an approximate budget of \$1 million remains underway. This involves the cleaning and restoration of the clock tower on the County Courthouse. Difficulties with stone cutting and delivery have delayed the completion which is expected by the Fall of 2003.

In 2002, the Stark County Data Center offered another convenience to the public by providing the ability to purchase dog tags through the Auditor’s website. Over 2000 dog tags have been purchased through the Internet since its inception in December 2002.

The Data Center has developed over 10 new applications this year including a new Weights and Measures system that tracks the accuracy of scales and gas pumps throughout the county. Due to its success, other county auditors have requested the use of this system. A new Fixed Asset system for the Auditor’s Financial Reporting Department was also developed. This system is used to compile data for the award winning CAFR.

The Data Center was instrumental in the development of OCITA (Ohio County Information Technology Association). This is a statewide technology association that facilitates networking and learning opportunities with other counties throughout Ohio.

The Stark County Auditor’s Office has been deeply involved in the creation of a comprehensive Geographic Information System (GIS) over the past four (4) years. In 2002, Stark County continued progress on the creation of a state-of-the-art, countywide mapping and analysis system known as a Geographic Information System (GIS). A GIS is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information, i.e. data identified according to their locations. The Stark County GIS will be an integrated system that allows all maps and geographic related information about Stark County to be viewed and analyzed by government decision makers, as well as the general public.

In 2002, further progress was made in the area of cooperative and coordinated data creation. Inter- and intra-governmental agreements have allowed the Stark GIS to leverage existing funds to accomplish more data layer creation and various other initiatives. Cooperation has proved to be a cornerstone for creating the best GIS that encompasses the needs of multiple agencies and jurisdictions.

Departmental Focus

The Stark County Recorder's office is responsible for keeping the vital records pertaining to ownership in real estate (land) and to all encumbrances or liens upon it. Without the work of the County Recorder in recording, safekeeping and organizing all documents in a competent and logical manner, it would be nearly impossible to purchase land and be assured of a clear title or to lend money with land as security.

The office of the County Recorder:

- makes a complete, accurate and permanent record of every document pertaining to the conveyance and encumbrance of land within the county.
- maintains permanent land records, retains them in archival form, and makes them constantly accessible to the public.
- maintains permanent filing of living wills and durable powers of attorney for health care and retains them in archival form.
- enforces more than 1000 sections of state law in the Ohio Revised Code pertaining to the duties of the Recorder's office.
- protects and records Veterans discharge records for Stark County residents who served in the United States armed forces.
- provides 24 hour, 7 day a week access to citizens public land records, free of charge, via the Stark County Recorder's web site at: <http://www.recorder.co.stark.oh.us>.
- protects all records maintained in the Recorder's office by maintaining a disaster recovery plan which permanently keeps a microfilm copy and a digital image of every document filed.
- serves on the county's Records Commission which authorizes the retention of county records and determines when or how these government records may be disposed.
- notifies boards of county commissioners and township trustees annually of their duty to file zoning resolutions, maps and amendments.

On April 15, 2002 the Stark County Recorder implemented a new computer system, using no tax dollars. This new computer system allows us to record, image and return documents back the same day whereas the old system could take up to 6 weeks to complete the same process. Documents are also immediately accessed via the internet.

For the Future

A "jail space needs study", begun in 2000, was completed in 2001. Plans are underway to design and construct a \$17 million intake and release building to replace the current inadequate intake and release area. The planned facility will include additional beds for short-term prisoner housing and the design is expected to be completed during 2003 with construction in 2004.

The Stark County Data Center will continue its focus of rewriting all its current applications in Oracle. The county intranet will be developed in a portal format to provide a centralized location of all county information such as policies, memorandums, and telephone directories. This will eliminate the need to copy such information to each county employee thereby providing a tremendous savings to the county.

The Data Center is in the analysis phase of the Real Estate and Budget Accounting systems. The Real Estate system will provide real time information regarding Stark County property and tax information. It will tie in with the county's GIS system. It is anticipated that the Budget Accounting system which will provide a workflow environment to process the county expenditures will have an implementation date of January 1, 2005.

Two major GIS based websites are currently under development and will be operational before the end of 2003. The public will be able to access GIS information through the Engineer's Office focusing on engineering/surveying related GIS data or the Auditor's Office focusing on property ownership/value related GIS data.

The GIS Department is creating a Continuously Operating Reference System (CORS) Global Positioning System (GPS) network for Stark County. The CORS – GPS network will consist of five (5) GPS receivers that are constantly collecting coordinate data for use in surveying, engineering, and mapping activities. Every level of government will use the new CORS - GPS network.

The GIS Department has started a major project called Stark Trax Initiative. This initiative is the development of a complete inventory and mapping of all streets and addresses in Stark County. Using specialized vans equipped with voice recognition and GPS equipment, a GIS layer with accurate coordinates for every street and address is being developed. This layer of the GIS will be used at every level of local government. Specific applications include routing of field property appraisers, bus routing at SARTA and the school districts, mapping of emergency 9-1-1 calls for faster response by emergency responders, and numerous others.

On May 6, 2003 ballot, the voters of Stark County passed an eight-year 0.25-percent sales tax to help fund County operations and to pay for road projects, building maintenance and additional staffing needs at the County jail. The tax begins July 1, 2003.

FINANCIAL INFORMATION

Internal Accounting Controls

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as an automated system for payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Fiscal Administration department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary Control

The Board of County Commissioners adopts a temporary appropriation measure for the County in early January. A permanent appropriation measure is usually ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a certain account. Additional information on the County's budgetary accounting can be found in Note 2 of the basic financial statements.

Financial Condition

This is the first year the County has prepared financial statements following GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments." GASB 34 creates new basic financial statements for reporting on the County's financial activities as follows:

Government-wide financial statements These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statement of budgetary comparisons These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing a Management Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2002. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

Internal Service Funds

The two internal service funds operated by the County are the Self Insurance and Workers' Compensation funds. For the year ended December 31, 2002, the funds had a change in net assets of (\$3,023,705) and net assets of \$7,027,163.

Fiduciary Funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Stark County maintains are private purpose trust funds and agency funds. At year end the assets in these fund types were \$409,282 and 330,334,526 respectively. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County moneys, is responsible for all investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2002, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements, short-term certificates of deposit, manuscript bonds, federal agency securities and STAR Ohio. Interest earned by the primary government in 2002 was \$4,094,737. The average daily balance in 2002 was \$155,919,555 with an average daily yield of 2.55 percent.

Risk Management

The County maintains replacement cost insurance on all buildings and their contents. Blanket building and personal property insurance is held in the amount of \$120,594,180.

The County participates in the Experience Rating and Payment System for workers' compensation coverage. This plan involves the payment based on the percentage of claims in 2002 for each department to the total bill.

The County operates and manages employee health benefits on a self-insured basis. The County maintains a hospitalization internal service fund to account for and finance its uninsured risks of loss in this program. The County purchases stop-loss coverage of \$150,000 per individual with an aggregate amount of \$6,100,394 annually.

Debt Management

In 2002, the County retired \$779,000 in general obligation bonds, \$265,310 in special assessment bonds, \$739,519 in OWDA loans and \$66,253 in OPWC loans. The amount outstanding at December 31, 2002, for general obligation bonds was \$17,644,000, \$3,012,904 for special assessment bonds, \$17,635,057 for OWDA loans and \$882,636 for OPWC loans. The overall legal debt margin at December 31, 2002 was \$158,265,564 with an unvoted total debt margin of \$63,906,226.

The County maintains an "A3" credit rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its comprehensive annual financial report for the year ended December 31, 2001.

In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized comprehensive annual financial report that is both easy to read and satisfies all program standards. Such a report must also conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2002, by Betty Montgomery, Auditor of the State of Ohio. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States, as well as the requirements of the Single Audit Act Amendments of 1996.

County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

ACKNOWLEDGEMENTS

This report would not have been possible without the dedication, determination, and high professional standards of Karen Alger, CPA, CGFM, and Stephanie Fakelis of the Financial Accounting and Reporting Department for the Stark County Auditor's Office. The assistance provided by Douglas P. Thorn, Financial Administrator, and the Auditor's Fiscal Administration and Data Processing Departments was invaluable in the completion of this project.

I would like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Stark County.

Sincerely,

A handwritten signature in cursive script that reads "Janet Weir Creighton".

Janet Weir Creighton
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2002

COUNTY COMMISSIONERS

John P. Dougherty
Gayle A. Jackson
Jane Vignos

COUNTY AUDITOR

Janet Weir Creighton

COUNTY CORONER

Dr. James R. Pritchard

COUNTY ENGINEER

Francis V. Fischer

COUNTY PROSECUTOR

Robert D. Horowitz

COUNTY RECORDER

Rick Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Phil G. Giavasis

COMMON PLEAS JUDGES

Charles E. Brown, Jr.
John G. Haas
Sara E. Lioi
Richard D. Reinbold Jr.
V. Lee Sinclair Jr.

FAMILY COURT JUDGES

John R. Hoffman
Jim D. James
David E. Stucki

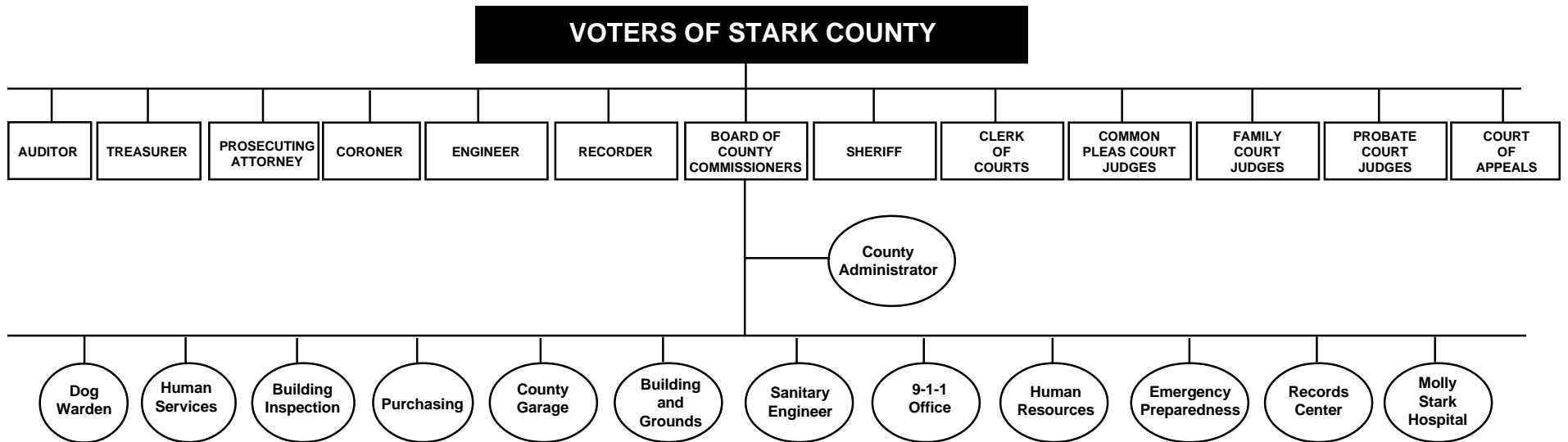
PROBATE COURT JUDGE

R. R. Denny Clunk

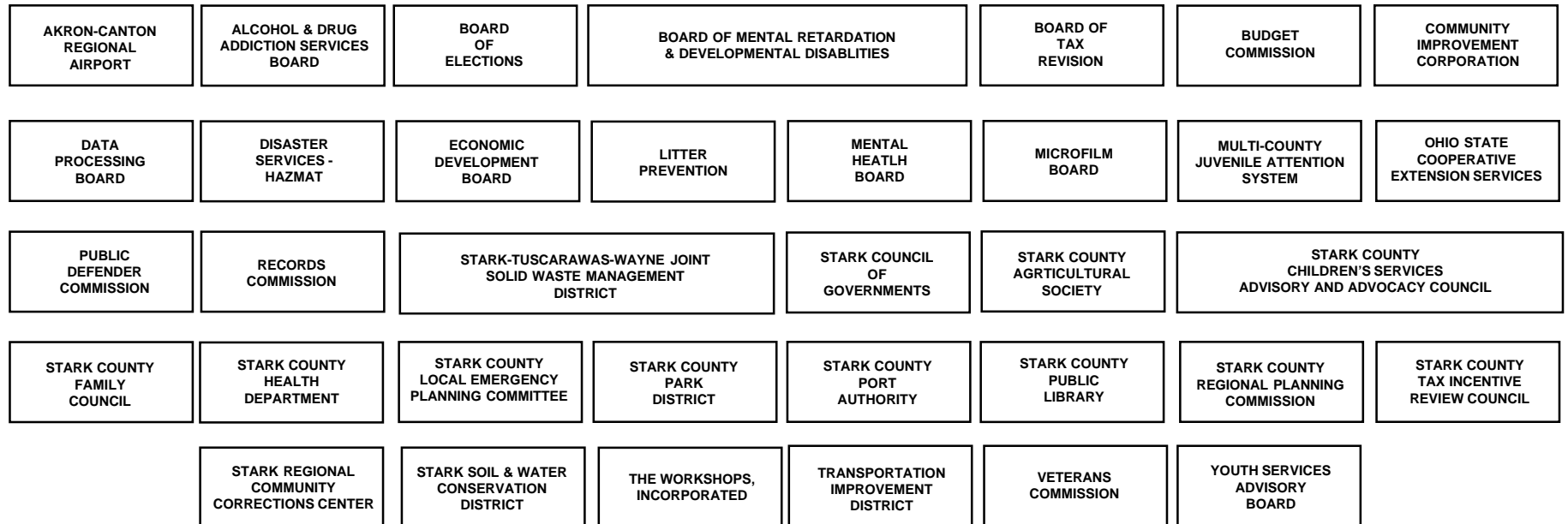
OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

John F. Boggins
Julie A. Edwards
Sheila G. Farmer
W. Scott Gwin
William B. Hoffman
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART



Appointed Boards and Commissions; Statutory Boards and Commissions; or County provides space or gives financial support:



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Stark County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



Financial Section



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Stark County, Ohio (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represents 33 percent and 53 percent, respectively, of the assets and revenues of the aggregate discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

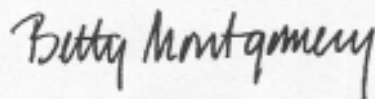
In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Stark County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General and Mental Retardation and Developmental Disabilities, Mental Health, Children's Services, and Public Assistance Funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 19, during the year ended December 31, 2002, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 10, 2003

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2002*

Our discussion and analysis of Stark County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2002. Please read it in conjunction with the County's basic financial statements, which begin on page 13.

FINANCIAL HIGHLIGHTS

- The County's net assets decreased \$1.4 million as a result of this year's operations. Net assets of our business-type activities decreased by \$2.0 million, or 2.3 percent, and net assets of governmental activities increased by \$0.6 million, or 0.4 percent.
- All revenues totaled \$225.1 million. General revenues accounted for \$65.2 million in revenue or 29.0 percent of all revenues. Program revenues in the form of charges for services and grants and contributions accounted for \$159.9 million or 71.0 percent of all revenues.
- Total assets of governmental activities increased by \$1.7 million while capital assets increased by \$10.0 million and current and other assets decreased by \$8.3 million.
- The County had \$209.2 million in expenses related to governmental activities: only \$141.0 million of these expenses was offset by program specific charges for services, grants and contributions. General revenues were \$68.8 million of which \$42.5 million was taxes with the remaining \$26.3 million from interest, grants, entitlements, transfers and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

This annual financial report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 13 and 14-15) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements begin on page 16. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most financially significant funds.

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

Our analysis of the County as a whole begins on page 13. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2002*

These two statements report the County's *net assets* and changes in them. You can think of the County's net assets, the difference between assets, what the citizens own, and liabilities, what the citizens owe, as one way to measure the County's financial health, or *financial position*. Over time, *increases or decreases* in the County's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors; however, such as changes in the County's property tax base, current property tax laws in Ohio restricting revenue growth, and the condition of the County's capital assets (land, roads, building, water and sewer lines etc.) to assess the *overall health* of the County.

In the Statement of Net Assets and the Statement of Activities, we divide the County into two types of activities:

Governmental Activities: Most of the County's basic services are reported here, including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities: The County charges a fee to customers to help cover all or most of the cost of certain services it provides. The County's water and sewer operations are reported here.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

Our analysis of the County's major funds begins on page 16. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law. However, the Board of Commissioners establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three kinds of funds, governmental, proprietary and fiduciary use different accounting approaches.

Governmental funds: Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the County's general government operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in a reconciliation alongside the fund financial statements.

Proprietary funds: When the County charges customers for the full cost of the services it provides whether to outside customers or to other units of the County, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds, such as the County's Health Insurance and Workers' Compensation Insurance funds, (the other component of proprietary funds) to report activities that provide insurance to the County's other programs and activities.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2002

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. They are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are private purpose trust and agency.

THE COUNTY AS A WHOLE

The *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2002 compared to 2001:

Table 1
Net Assets
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Assets						
Current & Other Assets	\$ 182.8	\$ 191.1	\$ 20.6	\$ 26.5	\$ 203.4	\$ 217.6
Capital Assets, Net	49.5	39.5	103.6	101.0	153.1	140.5
Total Assets	<u>\$ 232.3</u>	<u>\$ 230.6</u>	<u>\$ 124.2</u>	<u>\$ 127.5</u>	<u>\$ 356.5</u>	<u>\$ 358.1</u>
Liabilities						
Current & Other Liabilities	\$ 62.3	\$ 61.6	\$ 2.8	\$ 2.8	\$ 65.1	\$ 64.4
Long Term Liabilities:						
Due Within One Year	4.5	4.4	1.3	1.1	5.8	5.5
Due Within More Than One	5.5	5.2	35.1	36.6	40.6	41.8
Total Liabilities	<u>72.3</u>	<u>71.2</u>	<u>39.2</u>	<u>40.5</u>	<u>111.5</u>	<u>111.7</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	49.4	39.0	66.3	61.8	115.7	100.8
Restricted for:						
Capital Projects	0.6	9.4	-	-	0.6	9.4
Debt Service	2.5	2.3	-	-	2.5	2.3
Other Purposes	77.2	82.6	-	-	77.2	82.6
Unrestricted	30.3	26.1	18.7	25.2	49.0	51.3
Total Net Assets	<u>\$ 160.0</u>	<u>\$ 159.4</u>	<u>\$ 85.0</u>	<u>\$ 87.0</u>	<u>\$ 245.0</u>	<u>\$ 246.4</u>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$245.0 million (\$160.0 million in governmental activities and \$85.0 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, decreasing from \$246.4 million to \$245.0 million. Of which the County's governmental activities increased by 0.4 percent (\$159.4 million compared to \$160.0 million) and the County's business-type activities decreased by 2.3 percent (\$87.0 million compared to \$85.0 million).

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2002*

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted, and Unrestricted.

The largest portion of the County's net assets (47.2 percent) reflects its investment in capital assets, (e.g., land, building, machinery, and equipment), net of related debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net assets (32.8 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets (\$49.0 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same was true for the prior year.

Health and human services accounts for 63.4 percent of the governmental-type expenses. Of the \$209.2 million total governmental-type expenses, \$24.7 million was covered by direct charges to users of the services. These charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Safety services charges for services includes items such as fees for boarding prisoners, patrolling subdivisions, and for special details. Health includes charges for services provided to clients of the Mental Retardations Board and Child Support Enforcement Agency fees.

The Sewer Department accounts for 96.0 percent of business-type expenses. Of the \$17.3 million total business-type expenses, \$16.1 million was covered by direct charges to users of the services. These charges are for sewer and water services.

Additional revenues were provided to both the governmental and business-type activities by the State and Federal governments for operations and capital improvements.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2002

Table 2 shows the changes in net assets for the year ended December 31, 2002. Since this is the first year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to 2001 are not available. The County will provide a comparative analysis of government-wide data in future years.

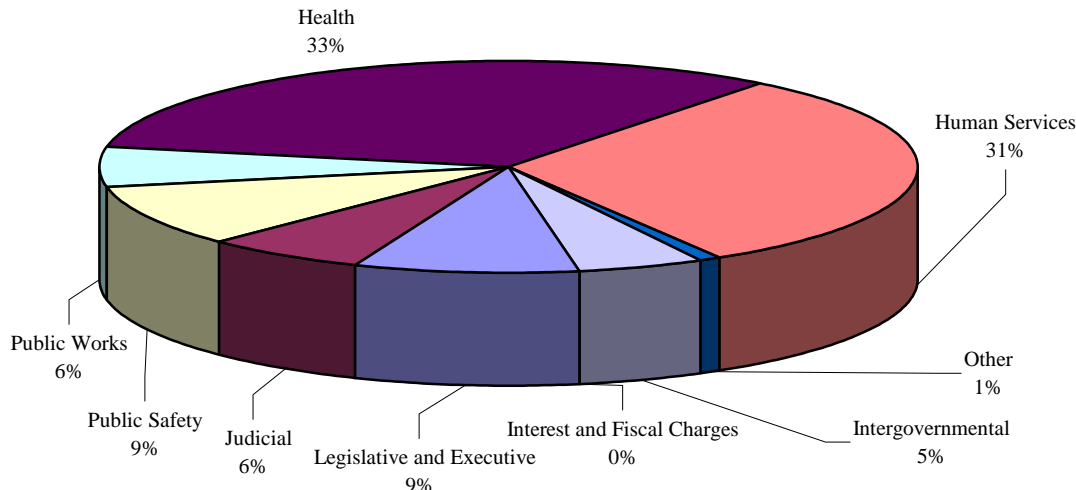
Table 2
Changes in Net Assets
(In Millions)

	Governmental	Business-Type	
	Activities	Activities	Total
Program Revenues			
Charges for Services	\$ 24.7	\$ 16.1	\$ 40.8
Operating Grants, Contributions, and Interest	106.6	-	106.6
Capital Grants and Contributions	9.7	2.8	12.5
Total Program Revenues	141.0	18.9	159.9
General Revenues			
Property Taxes	42.5	-	42.5
Grants and Entitlements	13.2	-	13.2
Investment Earnings	3.9	0.2	4.1
Miscellaneous	5.1	0.3	5.4
Transfers	4.1	(4.1)	-
Total General Revenues	68.8	(3.6)	65.2
Total Revenues	209.8	15.3	225.1
Program Expenses			
General Government:			
Legislative and Executive	18.4	-	18.4
Judicial	13.3	-	13.3
Public Safety	19.8	-	19.8
Public Works	13.0	-	13.0
Health	67.8	-	67.8
Human Services	64.8	-	64.8
Other	1.7	-	1.7
Intergovernmental	10.2	-	10.2
Interest and Fiscal Charges	0.2	-	0.2
Sewer	-	16.6	16.6
Water	-	0.5	0.5
Molly	-	0.1	0.1
Nist	-	0.1	0.1
Total Program Expenses	209.2	17.3	226.5
Increase (Decrease) in Net Assets	\$ 0.6	\$ (2.0)	\$ (1.4)

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2002

Graph 3
Program Expenses 2002
Governmental Activities



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

The focus of the County's governmental-type activities is to provide information on near-term receipts, disbursements, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a County's net resources available for spending at the end of the calendar year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$76.8 million. \$62.0 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purposes restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$8.4 million with a total fund balance of \$12.2 million. Unreserved fund balance represents 17.4 percent of expenditures. This is one measurement of the general fund's liquidity. The fund balance of the general fund decreased by 4.1 million. Key factors for this decline include but are not limited to lack of sales tax revenue due to the failure to pass the sales tax, a decrease in the amount of local government funding received by the state and a decrease in investment revenues due to both lower interest rates and lower balances to invest.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2002*

The mental retardation and developmental disabilities fund balance decreased by \$0.3 million. A portion of this decrease is due to a transfer to the mental retardation and developmental disabilities's capital projects fund.

The mental health board fund balance decreased by \$0.1 million primarily due to expenditures exceeding revenue by \$0.1 million. This is due to costs continuing to increase at a faster rate than the revenues.

The childrens' services fund balance decreased by \$0.2 million. A decrease in charges for services revenue attributes to part of this decrease.

The public assistance fund balance decreased by \$4.1 million. This is due largely to a decrease in state and federal monies.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the sewer fund at the end of the year amounted to \$17.8 million. The total growth in net assets in this fund was \$2.3 million. This is due largely to the capital contributions.

GENERAL FUND BUDGETING HIGHLIGHTS

Differences between the original budget and the final amended budget were relatively minor (\$4.3 million increase in appropriations). \$3.8 million in increases allocated to transfers, of which a transfer to the permanent improvement capital project fund was a majority.

Of the \$4.3 million increase to appropriations, \$3.8 million was to be funded due to changes in the Certificate of Estimated Resources. The remaining \$0.5 million was to be budgeted from available fund balances in the citizens building and building inspection fund both of which are reported as part of the general fund for reporting purposes.

CAPITAL ASSET AND DEBT ADMINISTRATION

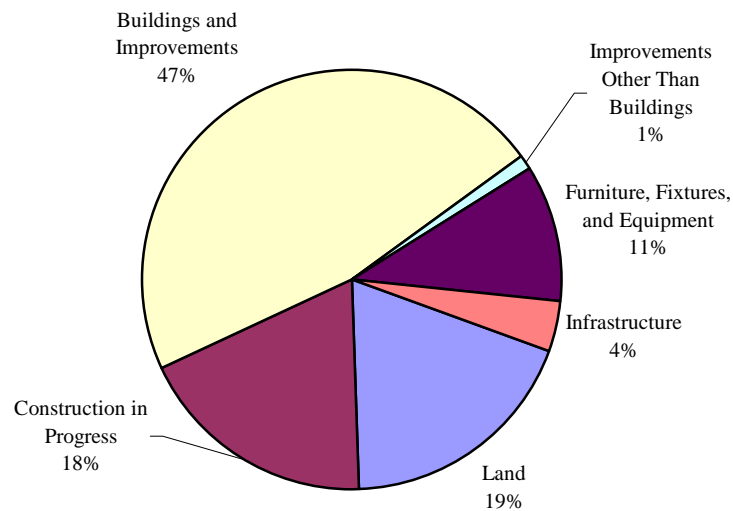
Capital Assets

The County's investment in capital assets for its governmental and business type activities as of December 31, 2002 amounts to \$153.1 million (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, furniture, fixtures, and equipment, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 9.3 percent (a 25.6 percent increase in governmental activities and a 2.9 percent increase for business-type activities). Infrastructure accounted for 96 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2002*

Graph 4
*Capital Assets
Governmental Activities*



Major capital asset events during the current fiscal year included the following:

- Renovations were completed on the Sheriff's Radio Room and the Sheriff's Motor Vehicle Service Building.
- Portage & Highmill Intersection and the East Sparta/Main Street Bridge Projects were completed.
- The Sanitary Engineer's Office completed their projects for additional lines in Plain Township, Jackson Township, and the Woodmoor Estates.
- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$9.1 million in the Governmental Activities and \$1.3 million in the Business-Type Activities.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2002

Table 5
Capital Assets at December 31
(Net of Accumulated Depreciation)
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land	\$ 9.4	\$ 9.0	\$ 0.4	\$ 0.3	\$ 9.8	\$ 9.3
Construction in Progress	9.1	1.4	1.3	0.9	10.4	2.3
Buildings and Improvements	23.3	22.6	1.9	1.9	25.2	24.5
Improvements Other Than Buildings	0.5	0.5	-	-	0.5	0.5
Furniture, Fixtures, and Equipment	5.3	5.9	0.7	0.5	6.0	6.4
Infrastructure	1.9	-	99.3	97.1	101.2	97.1
Total Capital Assets	\$ 49.5	\$ 39.4	\$ 103.6	\$ 100.7	\$ 153.1	\$ 140.1

Additional information on the County's capital assets can be found in Note 9.

Debt

The following table summarizes the County's long-term obligations outstanding.

Table 6
Outstanding Long-Term Obligations at December 31
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
General Obligation Bonds	\$ -	\$ -	\$ 17.6	\$ 18.3	\$ 17.6	\$ 18.3
Special Assessment Bonds	3.0	3.2	-	-	3.0	3.2
OWDA Loans	-	-	17.6	18.3	17.6	18.3
OPWC Loans	-	-	0.9	0.9	0.9	0.9
Capital Leases	0.2	-	-	-	0.2	-
Compensated Absences	6.8	6.4	0.3	0.2	7.1	6.6
Total	\$ 10.0	\$ 9.6	\$ 36.4	\$ 37.7	\$ 46.4	\$ 47.3

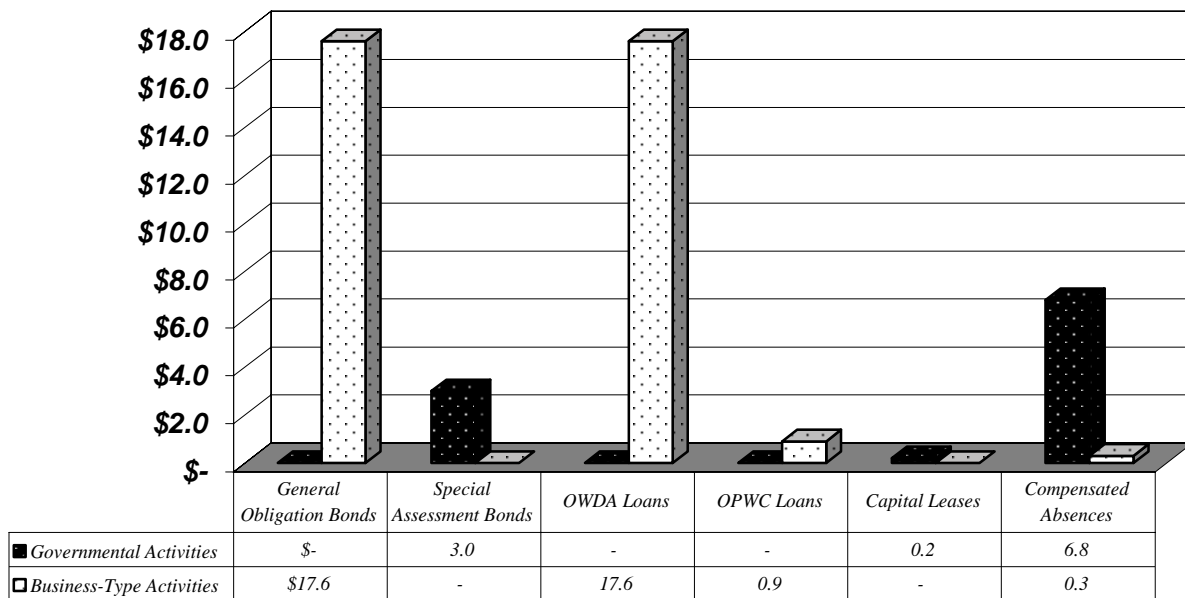
STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2002*

The County's overall legal debt margin was \$158.3 million at December 31, 2002. The County's unvoted legal debt margin was \$63.9 million at December 31, 2002.

At December 31, 2002, the County had outstanding long-term obligations in the amount of \$10.0 million for the governmental activities and \$36.4 million for the business-type activities. The breakout on debt is presented in the graph below.

Graph 7
*Total Outstanding Debt by Type
(Dollar Value in Millions)*



The County's general obligation bond rating is A3 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in the notes to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Janet Weir Creighton, County Auditor, Stark County, 110 Central Plaza South, Suite 220, Canton, Ohio 44702, or visit our website at www.auditor.co.stark.oh.us.

STARK COUNTY, OHIO

Statement of Net Assets

December 31, 2002

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
Assets					
Cash and Cash Equivalents	\$ 81,736,502	\$ 11,369,577	\$ 93,106,079	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	795,867	8,503	804,370	1,691,045	819,400
Cash and Cash Equivalents with Fiscal & Escrow Agents	499,536	58,990	558,526	-	-
Materials and Supplies Inventory	1,826,930	211,102	2,038,032	-	-
Accrued Interest Receivable	616,688	-	616,688	-	-
Accounts Receivable	1,343,361	2,216,896	3,560,257	-	-
Internal Balances	35,110	-	35,110	-	-
Intergovernmental Receivable	43,458,694	-	43,458,694	297,235	-
Prepaid Items	554,965	27,441	582,406	-	-
Sales Taxes Receivable	18,714	-	18,714	-	-
Property Taxes Receivable	45,258,141	-	45,258,141	-	-
Special Assessments Receivable	5,206,749	6,736,895	11,943,644	-	-
Loans Receivable	1,493,087	-	1,493,087	-	-
Land and Construction in Progress	18,455,440	1,694,813	20,150,253	-	157,000
Depreciable Capital Assets, Net	31,049,591	101,878,638	132,928,229	-	-
Total Assets	\$ 232,349,375	\$ 124,202,855	\$ 356,552,230	\$ 1,988,280	\$ 976,400
Liabilities					
Accounts Payable	\$ 4,772,810	\$ 261,791	\$ 5,034,601	\$ 267,426	\$ 165,013
Accrued Wages	5,593,218	210,122	5,803,340	-	-
Contracts Payable	477,101	348,613	825,714	-	-
Internal Balances	-	35,110	35,110	-	-
Intergovernmental Payable	4,599,074	744,593	5,343,667	-	-
Accrued Interest Payable	15,462	-	15,462	-	-
Retainage Payable	499,536	58,990	558,526	-	-
Claims Payable	4,352,272	-	4,352,272	-	-
Deferred Revenue	42,030,670	-	42,030,670	-	-
Notes Payable	-	1,085,000	1,085,000	-	-
CIC Loans Payable	-	-	-	-	50,000
Long Term Liabilities Due Within One Year	4,388,754	1,335,033	5,723,787	-	-
Long Term Liabilities Due Within More Than One Year	5,524,565	35,071,522	40,596,087	-	-
Total Liabilities	72,253,462	39,150,774	111,404,236	267,426	215,013
Net Assets					
Invested in Capital Assets, Net of Related Debt	49,347,662	66,326,759	115,674,421	-	157,000
Restricted for:					
Capital Projects	619,585	-	619,585	-	-
Debt Service	2,539,143	-	2,539,143	-	-
Other Purposes	77,249,447	-	77,249,447	12,421	-
Unrestricted	30,340,076	18,725,322	49,065,398	1,708,433	604,387
Total Net Assets	\$ 160,095,913	\$ 85,052,081	\$ 245,147,994	\$ 1,720,854	\$ 761,387

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2002

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 18,381,739	\$ 15,946,658	\$ 996,601	\$ 53,935
Judicial	13,262,811	3,628,130	372,356	-
Public Safety	19,766,531	2,434,437	3,373,168	-
Public Works	12,994,661	155,329	13,795,662	9,077,557
Health	67,800,614	1,244,622	36,606,034	105,257
Human Services	64,844,577	1,162,805	47,519,914	-
Conservation and Recreation	29,200	-	-	-
Other	1,677,857	-	-	-
Intergovernmental	10,185,441	96,347	3,945,835	-
Interest and Fiscal Charges	207,494	-	-	480,531
Total Governmental Activities	209,150,925	24,668,328	106,609,570	9,717,280
Business-Type Activities:				
Sewer	16,522,243	15,569,420	-	2,740,141
Water	521,413	484,041	-	63,604
Molly	58,332	-	-	-
Nist	75,281	-	-	-
Total Business-Type Activities	17,177,269	16,053,461	-	2,803,745
Total - Primary Government	\$ 226,328,194	\$ 40,721,789	\$ 106,609,570	\$ 12,521,025
Component Units				
Stark County TID	1,059,772	1,210,502	-	684,186
Stark County Port Authority	332,195	-	25,000	-
Totals - Component Units	\$ 1,391,967	\$ 1,210,502	\$ 25,000	\$ 684,186

General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Emergency Services

Mental Health

Children's Services

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - (See Note 17)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
\$ (1,384,545)	\$ -	\$ (1,384,545)	\$ -	\$ -
(9,262,325)	-	(9,262,325)	-	-
(13,958,926)	-	(13,958,926)	-	-
10,033,887	-	10,033,887	-	-
(29,844,701)	-	(29,844,701)	-	-
(16,161,858)	-	(16,161,858)	-	-
(29,200)	-	(29,200)	-	-
(1,677,857)	-	(1,677,857)	-	-
(6,143,259)	-	(6,143,259)	-	-
<u>273,037</u>	<u>-</u>	<u>273,037</u>	<u>-</u>	<u>-</u>
<u>(68,155,747)</u>	<u>-</u>	<u>(68,155,747)</u>	<u>-</u>	<u>-</u>
-	1,787,318	1,787,318	-	-
-	26,232	26,232	-	-
-	(58,332)	(58,332)	-	-
<u>-</u>	<u>(75,281)</u>	<u>(75,281)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>1,679,937</u>	<u>1,679,937</u>	<u>-</u>	<u>-</u>
<u>(68,155,747)</u>	<u>1,679,937</u>	<u>(66,475,810)</u>	<u>-</u>	<u>-</u>
-	-	-	834,916	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(307,195)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>834,916</u>	<u>(307,195)</u>
12,822,390	-	12,822,390	-	-
18,597,482	-	18,597,482	-	-
512,424	-	512,424	-	-
5,160,639	-	5,160,639	-	-
5,420,396	-	5,420,396	-	-
13,146,256	-	13,146,256	-	-
16,138	-	16,138	-	-
3,921,066	173,671	4,094,737	2,959	12,798
<u>5,124,064</u>	<u>331,434</u>	<u>5,455,498</u>	<u>-</u>	<u>4,141</u>
64,720,855	505,105	65,225,960	2,959	16,939
<u>4,140,967</u>	<u>(4,140,967)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>68,861,822</u>	<u>(3,635,862)</u>	<u>65,225,960</u>	<u>2,959</u>	<u>16,939</u>
706,075	(1,955,925)	(1,249,850)	837,875	(290,256)
<u>159,389,838</u>	<u>87,008,006</u>	<u>246,397,844</u>	<u>882,979</u>	<u>1,051,643</u>
<u>\$ 160,095,913</u>	<u>\$ 85,052,081</u>	<u>\$ 245,147,994</u>	<u>\$ 1,720,854</u>	<u>\$ 761,387</u>

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2002

	General	Mental Retardation and Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Cash and Cash Equivalents	\$ 11,137,349	\$ 15,367,473	\$ 2,704,872	\$ 5,694,840	\$ 7,450,598
Cash and Cash Equivalents in Segregated Accounts	710,041	-	-	85,826	-
Cash and Cash Equivalents with Fiscal & Escrow Agents	13,073	-	-	-	-
Property Taxes Receivable	13,525,438	19,898,979	5,466,293	5,822,138	-
Sales Taxes Receivable	9,357	-	-	-	-
Accounts Receivable	272,229	-	894,220	-	-
Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivable	4,076,345	1,024,320	7,247,866	4,515,247	17,123,887
Accrued Interest Receivable	616,688	-	-	-	-
Materials and Supplies Inventory	654,114	92,687	9,420	-	34,995
Loans Receivable	-	-	-	-	-
Prepaid Items	253,810	27,824	173,059	511	51,023
Total Assets	<u>\$ 31,268,444</u>	<u>\$ 36,411,283</u>	<u>\$ 16,495,730</u>	<u>\$ 16,118,562</u>	<u>\$ 24,660,503</u>
Liabilities					
Accounts Payable	\$ 581,842	\$ 227,775	\$ 183,547	\$ 1,634,853	\$ 1,559,313
Accrued Wages	1,733,951	1,507,277	84,862	226,199	1,173,834
Contracts Payable	44,854	2,000	-	-	-
Due to Other Funds	224,470	-	-	13,430	58,940
Intergovernmental Payable	255,931	50,036	144,451	164,677	91,540
Retainage Payable	13,073	-	-	-	-
Deferred Revenue	16,191,466	20,928,064	10,600,823	8,583,730	12,249,473
Total Liabilities	<u>19,045,587</u>	<u>22,715,152</u>	<u>11,013,683</u>	<u>10,622,889</u>	<u>15,133,100</u>
Fund Balances					
Reserved for Encumbrances	2,995,691	277,373	182,254	1,669,333	2,262,991
Reserved for Debt Service	-	-	-	-	-
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	855,220	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	8,371,946				
Special Revenue Funds	-	13,418,758	5,299,793	3,826,340	7,264,412
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	<u>12,222,857</u>	<u>13,696,131</u>	<u>5,482,047</u>	<u>5,495,673</u>	<u>9,527,403</u>
Total Liabilities and Fund Balances	<u>\$ 31,268,444</u>	<u>\$ 36,411,283</u>	<u>\$ 16,495,730</u>	<u>\$ 16,118,562</u>	<u>\$ 24,660,503</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 27,302,692	\$ 69,657,824
-	795,867
486,463	499,536
545,293	45,258,141
9,357	18,714
174,541	1,340,990
5,206,749	5,206,749
9,471,029	43,458,694
-	616,688
1,035,714	1,826,930
1,493,087	1,493,087
<u>48,738</u>	<u>554,965</u>
<u>\$ 45,773,663</u>	<u>\$ 170,728,185</u>
\$ 583,280	\$ 4,770,610
867,095	5,593,218
430,247	477,101
110,930	407,770
80,635	787,270
486,463	499,536
<u>12,834,896</u>	<u>81,388,452</u>
<u>15,393,546</u>	<u>93,923,957</u>
4,696,045	12,083,687
360,760	360,760
1,493,087	1,493,087
-	855,220
-	8,371,946
12,114,913	41,924,216
<u>11,715,312</u>	<u>11,715,312</u>
<u>30,380,117</u>	<u>76,804,228</u>
<u>\$ 45,773,663</u>	<u>\$ 170,728,185</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets
of Governmental Activities December 31, 2002*

Total Governmental Fund Balances \$ 76,804,228

*Amounts reported for governmental activities in the statement of
net assets are different because*

Certain long-term assets are not available to pay for current period
expenditures and therefore are deferred in the funds

Special Assessments Receivable	5,206,749
Taxes Receivable	4,825,113
Intergovernmental Receivable	<u>29,325,920</u>
	39,357,782

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds

Pensions Payable	(2,669,510)
Compensated Absences	(6,743,046)
Special Assessment Bonds	(3,012,904)
Accrued Interest	(15,462)
Capital Leases	<u>(157,369)</u>
	(12,598,291)

Capital assets used in governmental activities are not financial resources
and therefore are not reported in the funds

49,505,031

Internal service funds are used by management to charge the costs of
certain activities, such as insurance, to individual funds. A portion of
the assets and liabilities of the internal service funds are included in
governmental activities in the statement of net assets

7,027,163

Net Assets of Governmental Activities

\$ 160,095,913

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2002

	General	Mental Retardation and Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Revenues					
Property and Other Local Taxes	\$ 12,475,840	\$ 18,322,678	\$ 5,078,072	\$ 5,352,504	\$ -
Permissive Sales Tax	135,147	-	-	-	-
Charges for Services	13,729,182	240,631	108,287	927,235	-
Licenses and Permits	64,535	-	-	-	-
Fines and Forfeitures	373,327	-	-	-	-
Intergovernmental	10,785,908	12,601,758	19,959,064	14,694,550	36,703,589
Special Assessments	-	-	-	-	-
Interest	3,867,217	1,243	288	-	-
Rent	438,582	90	-	-	-
Other	<u>1,744,888</u>	<u>532,457</u>	<u>557,929</u>	<u>182,692</u>	<u>699,130</u>
Total Revenues	<u>43,614,626</u>	<u>31,698,857</u>	<u>25,703,640</u>	<u>21,156,981</u>	<u>37,402,719</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	12,461,254	-	-	-	-
Judicial	10,178,534	-	-	-	-
Public Safety	16,416,828	-	-	-	-
Public Works	968,904	-	-	-	-
Health	-	31,576,697	25,775,530	-	-
Human Services	791,004	-	-	21,376,982	41,543,264
Other	694,952	-	-	-	-
Capital Outlay	-	-	-	-	-
Intergovernmental	6,201,663	-	-	-	-
Debt Service:					
Principal Retirement	353,674	-	-	-	-
Interest and Fiscal Charges	<u>12,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>48,079,511</u>	<u>31,576,697</u>	<u>25,775,530</u>	<u>21,376,982</u>	<u>41,543,264</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,464,885)</u>	<u>122,160</u>	<u>(71,890)</u>	<u>(220,001)</u>	<u>(4,140,545)</u>
Other Financing Sources (Uses)					
Operating Transfers - In	4,140,967	-	-	-	-
Proceeds from Sale of Fixed Assets	988	-	-	-	-
Inception of Capital Lease	29,124	-	-	-	-
Operating Transfers - Out	<u>(3,840,967)</u>	<u>(400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>330,112</u>	<u>(400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(4,134,773)</u>	<u>(277,840)</u>	<u>(71,890)</u>	<u>(220,001)</u>	<u>(4,140,545)</u>
Fund Balances Beginning of Year	<u>16,357,630</u>	<u>13,973,971</u>	<u>5,553,937</u>	<u>5,715,674</u>	<u>13,667,948</u>
Fund Balances End of Year	<u>\$ 12,222,857</u>	<u>\$ 13,696,131</u>	<u>\$ 5,482,047</u>	<u>\$ 5,495,673</u>	<u>\$ 9,527,403</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 513,494	\$ 41,742,588
1,303,845	1,438,992
7,168,979	22,174,314
1,575	66,110
271,268	644,595
34,200,245	128,945,114
501,310	501,310
52,320	3,921,068
-	438,672
<u>547,410</u>	<u>4,264,506</u>
<u>44,560,446</u>	<u>204,137,269</u>
3,779,108	16,240,362
2,719,411	12,897,945
3,394,651	19,811,479
16,012,766	16,981,670
7,822,044	65,174,271
423,677	64,134,927
-	694,952
8,330,772	8,330,772
3,983,778	10,185,441
274,149	627,823
<u>196,654</u>	<u>209,352</u>
<u>46,937,010</u>	<u>215,288,994</u>
<u>(2,376,564)</u>	<u>(11,151,725)</u>
4,240,967	8,381,934
15,150	16,138
21,322	50,446
-	(4,240,967)
<u>4,277,439</u>	<u>4,207,551</u>
1,900,875	(6,944,174)
<u>28,479,242</u>	<u>83,748,402</u>
<u>\$ 30,380,117</u>	<u>\$ 76,804,228</u>

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Net change in fund balances - Total Government Funds \$ (6,944,174)

Amounts reported for governmental activities in the statement of activities are different because

Some revenues that will not be collected for several months after the County's year end are not considered "available" revenues and are deferred in the governmental funds 963,795

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Changes in intergovernmental payables, accrued interest payable, and compensated absences (924,369)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the period. 10,047,516

Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 265,310

Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net expense of the internal service funds is reported with governmental activities (3,023,705)

Change in long-term debt due to capital leases 321,702

Change in Net Assets of Governmental Activities \$ 706,075

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 12,781,000	\$ 12,410,088	\$ 12,466,483	\$ 56,395
Permissive Sales Tax	10,000	135,147	135,147	-
Charges for Services	10,748,300	12,403,140	13,673,555	1,270,415
Licenses and Permits	62,000	62,000	63,315	1,315
Fines and Forfeitures	400,000	400,000	414,884	14,884
Intergovernmental	10,509,942	10,981,501	10,324,727	(656,774)
Interest	5,551,000	4,035,750	3,975,947	(59,803)
Rentals	350,000	350,000	438,582	88,582
Other	2,690,000	2,033,915	1,770,164	(263,751)
Total Revenues	<u>43,102,242</u>	<u>42,811,541</u>	<u>43,262,804</u>	<u>451,263</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	15,308,827	14,709,028	14,019,137	689,891
Judicial	9,339,214	10,609,793	10,516,767	93,026
Public Safety	18,010,478	18,055,478	17,448,289	607,189
Public Works	4,671,160	4,102,473	2,254,058	1,848,415
Human Services	809,903	819,903	809,634	10,269
Other	2,512,476	2,512,476	835,055	1,677,421
Intergovernmental	5,985,000	6,308,191	6,308,191	-
Total Expenditures	<u>56,637,058</u>	<u>57,117,342</u>	<u>52,191,131</u>	<u>4,926,211</u>
Excess of Revenues Under Expenditures	<u>(13,534,816)</u>	<u>(14,305,801)</u>	<u>(8,928,327)</u>	<u>5,377,474</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	988	988	-
Advances - In	-	326	326	-
Advances - Out	-	(326)	(326)	-
Operating Transfers - In	-	4,140,967	4,140,967	-
Operating Transfers - Out	-	(3,840,967)	(3,840,967)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>300,988</u>	<u>300,988</u>	<u>-</u>
Net Change in Fund Balance	(13,534,816)	(14,004,813)	(8,627,339)	5,377,474
Fund Balance at Beginning of Year	12,971,355	12,971,355	12,971,355	-
Prior Year Encumbrances Appropriated	<u>2,203,573</u>	<u>2,203,573</u>	<u>2,203,573</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,640,112</u>	<u>\$ 1,170,115</u>	<u>\$ 6,547,589</u>	<u>\$ 5,377,474</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Retardation and Developmental Disabilities

For the Year Ended December 31, 2002

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 17,886,382	\$ 17,886,382	\$ 18,322,678	\$ 436,296
Charges for Services	84,014	84,014	262,941	178,927
Intergovernmental	10,708,553	10,709,179	11,938,309	1,229,130
Interest	-	-	1,243	1,243
Rentals	-	-	90	90
Other	580,963	624,124	583,634	(40,490)
Total Revenues	<u>29,259,912</u>	<u>29,303,699</u>	<u>31,108,895</u>	<u>1,805,196</u>
Expenditures				
Current:				
Health	35,085,543	35,084,162	32,075,023	3,009,139
Excess of Revenues Under Expenditures	(5,825,631)	(5,780,463)	(966,128)	4,814,335
Other Financing Sources (Uses)				
Operating Transfers In	380,000	-	-	-
Operating Transfers Out	(750,000)	(400,000)	(400,000)	-
Total Other Financing Sources (Uses)	<u>(370,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>
Net Change in Fund Balance	(6,195,631)	(6,180,463)	(1,366,128)	4,814,335
Fund Balance Beginning of Year	15,153,366	15,153,366	15,153,366	-
Prior Year Encumbrances Appropriated	395,969	395,969	395,969	-
Fund Balance End of Year	<u>\$ 9,353,704</u>	<u>\$ 9,368,872</u>	<u>\$ 14,183,207</u>	<u>\$ 4,814,335</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Health

For the Year Ended December 31, 2002

	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues				
Property and Other Local Taxes	\$ 5,069,059	\$ 5,069,059	\$ 5,078,072	\$ 9,013
Charges for Services	154,357	154,357	114,887	(39,470)
Intergovernmental	27,291,699	25,791,476	18,036,276	(7,755,200)
Interest	800	800	298	(502)
Other	<u>108,171</u>	<u>558,429</u>	<u>558,429</u>	<u>-</u>
Total Revenues	<u>32,624,086</u>	<u>31,574,121</u>	<u>23,787,962</u>	<u>(7,786,159)</u>
Expenditures				
Current:				
Health	<u>34,356,850</u>	<u>33,646,487</u>	<u>26,471,850</u>	<u>7,174,637</u>
Excess of Revenues Under Expenditures	(1,732,764)	(2,072,366)	(2,683,888)	(611,522)
Fund Balance Beginning of Year	3,107,771	3,107,771	3,107,771	-
Prior Year Encumbrances Appropriated	<u>1,732,765</u>	<u>1,732,765</u>	<u>1,732,765</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,107,772</u>	<u>\$ 2,768,170</u>	<u>\$ 2,156,648</u>	<u>\$ (611,522)</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2002

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,290,000	\$ 5,290,000	\$ 5,352,504	\$ 62,504
Charges for Services	1,477,000	1,477,000	927,235	(549,765)
Intergovernmental	12,669,688	13,988,202	14,076,683	88,481
Other	230,000	547,700	182,692	(365,008)
Total Revenues	<u>19,666,688</u>	<u>21,302,902</u>	<u>20,539,114</u>	<u>(763,788)</u>
Expenditures				
Current:				
Human Services	<u>22,009,060</u>	<u>26,586,423</u>	<u>24,915,900</u>	<u>1,670,523</u>
Excess of Revenues Under Expenditures	(2,342,372)	(5,283,521)	(4,376,786)	906,735
Other Financing Sources				
Operating Transfers In	<u>317,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(2,024,672)	(5,283,521)	(4,376,786)	906,735
Fund Balance Beginning of Year	3,284,707	3,284,707	3,284,707	-
Prior Year Encumbrances Appropriated	<u>3,123,423</u>	<u>3,123,423</u>	<u>3,123,423</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,383,458</u>	<u>\$ 1,124,609</u>	<u>\$ 2,031,344</u>	<u>\$ 906,735</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

*Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)- Public Assistance
For the Year Ended December 31, 2002*

	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues				
Intergovernmental	\$ 45,000,000	\$ 46,412,294	\$ 43,077,355	\$ (3,334,939)
Other	<u>322,000</u>	<u>322,000</u>	<u>699,130</u>	<u>377,130</u>
Total Revenues	<u>45,322,000</u>	<u>46,734,294</u>	<u>43,776,485</u>	<u>(2,957,809)</u>
Expenditures				
Current:				
Human Services	<u>47,540,257</u>	<u>51,990,499</u>	<u>45,395,029</u>	<u>6,595,470</u>
Excess of Revenues Under Expenditures	(2,218,257)	(5,256,205)	(1,618,544)	3,637,661
Other Financing Sources				
Operating Transfers In	<u>3,475,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,256,743	(5,256,205)	(1,618,544)	3,637,661
Fund Balance Beginning of Year	855,948	855,948	855,948	-
Prior Year Encumbrances Appropriated	<u>4,400,257</u>	<u>4,400,257</u>	<u>4,400,257</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 6,512,948</u>	<u>\$ -</u>	<u>\$ 3,637,661</u>	<u>\$ 3,637,661</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

December 31, 2002

	Business-Type Activities - Enterprise Funds			Governmental Activities
		Other		Internal
	Sewer	Enterprise Funds	Total	Service Funds
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 10,762,952	\$ 606,625	\$ 11,369,577	\$ 12,078,678
Cash and Cash Equivalents in Segregated Accounts	8,503	-	8,503	-
Cash and Cash Equivalents with Fiscal Agents	58,990	-	58,990	-
Accounts Receivable	2,187,619	29,277	2,216,896	2,371
Special Assessments Receivable	6,479,722	257,173	6,736,895	-
Due from Other Funds	-	-	-	442,880
Materials and Supplies Inventory	123,468	87,634	211,102	-
Prepaid Items	27,441	-	27,441	-
Total Current Assets	<u>19,648,695</u>	<u>980,709</u>	<u>20,629,404</u>	<u>12,523,929</u>
Noncurrent Assets				
Land and Construction in Progress	1,668,413	26,400	1,694,813	-
Depreciable Capital Assets, Net	96,446,418	5,432,220	101,878,638	-
Total Noncurrent Assets	<u>98,114,831</u>	<u>5,458,620</u>	<u>103,573,451</u>	<u>-</u>
Total Assets	<u>\$ 117,763,526</u>	<u>\$ 6,439,329</u>	<u>\$ 124,202,855</u>	<u>\$ 12,523,929</u>
Liabilities				
Current Liabilities				
Accounts Payable	\$ 229,355	\$ 32,436	\$ 261,791	\$ 2,200
Contracts Payable	348,613	-	348,613	-
Accrued Wages	207,219	2,903	210,122	-
Compensated Absences Payable	240,095	736	240,831	-
Retainage Payable	58,990	-	58,990	-
Due to Other Funds	34,630	480	35,110	-
Intergovernmental Payable	743,115	1,478	744,593	1,142,294
Notes Payable	827,827	257,173	1,085,000	-
Claims Payable	-	-	-	4,352,272
Capital Leases Payable	985	-	985	-
OPWC Loan Payable	46,826	-	46,826	-
OWDA Loan Payable	382,419	-	382,419	-
General Obligation Bonds Payable	779,000	5,000	784,000	-
Total Current Liabilities	<u>3,899,074</u>	<u>300,206</u>	<u>4,199,280</u>	<u>5,496,766</u>
Long-Term Liabilities				
Capital Leases Payable (Net of Current Portion)	3,046	-	3,046	-
OPWC Loans Payable (Net of Current Portion)	835,810	-	835,810	-
OWDA Loans Payable (Net of Current Portion)	17,252,638	-	17,252,638	-
General Obligation Bonds Payable (Net of Current Portion)	16,000,000	860,000	16,860,000	-
Total Long-Term Liabilities	<u>34,091,494</u>	<u>860,000</u>	<u>34,951,494</u>	<u>-</u>
Total Liabilities	<u>37,990,568</u>	<u>1,160,206</u>	<u>39,150,774</u>	<u>5,496,766</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	61,990,311	4,336,448	66,326,759	-
Unrestricted	17,782,647	942,675	18,725,322	7,027,163
Total Net Assets	<u>\$ 79,772,958</u>	<u>\$ 5,279,123</u>	<u>\$ 85,052,081</u>	<u>\$ 7,027,163</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Proprietary Funds

For the Year Ended December 31, 2002

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 15,569,419	\$ 493,483	\$ 16,062,902	\$ 5,814,665
Special Assessments	28,573	-	28,573	-
Other	<u>321,992</u>	<u>-</u>	<u>321,992</u>	<u>307,768</u>
Total Operating Revenues	<u>15,919,984</u>	<u>493,483</u>	<u>16,413,467</u>	<u>6,122,433</u>
Operating Expenses				
Salaries	3,699,100	32,750	3,731,850	-
Contractual Services	6,569,306	349,764	6,919,070	118,759
Materials and Supplies	927,879	10,135	938,014	-
Claims and Judgments	-	-	-	9,026,881
Depreciation	3,232,801	132,390	3,365,191	-
Other	<u>134,878</u>	<u>66,739</u>	<u>201,617</u>	<u>498</u>
Total Operating Expenses	<u>14,563,964</u>	<u>591,778</u>	<u>15,155,742</u>	<u>9,146,138</u>
Operating Income (Loss)	<u>1,356,020</u>	<u>(98,295)</u>	<u>1,257,725</u>	<u>(3,023,705)</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(1,844,284)	(63,248)	(1,907,532)	-
(Loss) on Sale of Fixed Assets	(113,995)	-	(113,995)	-
Interest	173,671	-	173,671	-
Operating Grants	<u>913,080</u>	<u>-</u>	<u>913,080</u>	<u>-</u>
Total Non-Operating Revenues (Expenses)	<u>(871,528)</u>	<u>(63,248)</u>	<u>(934,776)</u>	<u>-</u>
Income (Loss) before Capital Contributions and Transfers	<u>484,492</u>	<u>(161,543)</u>	<u>322,949</u>	<u>(3,023,705)</u>
Capital Contributions	1,798,488	63,605	1,862,093	-
Transfers Out	<u>-</u>	<u>(4,140,967)</u>	<u>(4,140,967)</u>	<u>-</u>
Change in Net Assets	<u>2,282,980</u>	<u>(4,238,905)</u>	<u>(1,955,925)</u>	<u>(3,023,705)</u>
Net Assets Beginning of Year	<u>77,489,978</u>	<u>9,518,028</u>	<u>87,008,006</u>	<u>10,050,868</u>
Net Assets End of Year	<u>\$ 79,772,958</u>	<u>\$ 5,279,123</u>	<u>\$ 85,052,081</u>	<u>\$ 7,027,163</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2002

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 16,071,243	\$ 536,071	\$ 16,607,314	\$ -
Cash Received from Interfund Services Provided	-	-	-	5,806,202
Cash Received from Other Operating Revenues	330,506	-	330,506	305,397
Cash Payments for Employee Services and Benefits	(3,719,692)	(32,923)	(3,752,615)	-
Cash Payments to Suppliers for Goods and Services	(6,885,589)	(391,797)	(7,277,386)	(128,238)
Cash Payments for Claims	-	-	-	(7,359,261)
Cash Payments for Other Operating Expenses	(127,264)	(32,288)	(159,552)	(498)
Net Cash Provided by (Used for) Operating Activities	<u>5,669,204</u>	<u>79,063</u>	<u>5,748,267</u>	<u>(1,376,398)</u>
Cash Flows from Noncapital Financing Activities				
Transfers Out	-	(4,140,967)	(4,140,967)	-
Cash Flows from Capital and Related Financing Activities				
Acquisition of Fixed Assets	(4,228,277)	-	(4,228,277)	-
Capital Grants	913,080	-	913,080	-
Proceeds from Capital Debt	827,827	257,173	1,085,000	-
Principal Paid on Capital Debt	(2,585,112)	(379,660)	(2,964,772)	-
Interest Paid on Capital Debt	(1,844,147)	(63,248)	(1,907,395)	-
Inception of a Capital Lease	(1,092)	-	(1,092)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(6,917,721)</u>	<u>(185,735)</u>	<u>(7,103,456)</u>	<u>-</u>
Cash Flows from Investing Activities				
Interest	173,671	-	173,671	-
Net Decrease in Cash and Cash Equivalents	(1,074,846)	(4,247,639)	(5,322,485)	(1,376,398)
Cash and Cash Equivalents Beginning of Year	<u>11,905,291</u>	<u>4,854,264</u>	<u>16,759,555</u>	<u>13,455,076</u>
Cash and Cash Equivalents End of Year	<u>\$ 10,830,445</u>	<u>\$ 606,625</u>	<u>\$ 11,437,070</u>	<u>\$ 12,078,678</u>

(continued)

See accompanying notes to the general purpose financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds (continued)

For the Year Ended December 31, 2002

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	<u>\$ 1,356,020</u>	<u>\$ (98,295)</u>	<u>\$ 1,257,725</u>	<u>\$ (3,023,705)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation Expense	3,232,801	132,390	3,365,191	-
(Increase) Decrease in Assets				
Accounts Receivable	(83,010)	(14,899)	(97,909)	7,391
Due from Other Funds	8,569	-	8,569	(18,225)
Materials and Supplies Inventory	(1,543)	5,362	3,819	-
Prepays	(27,441)	-	(27,441)	-
Special Assessments Receivable	617,368	57,487	674,855	-
Increase (Decrease) in Liabilities				
Accounts Payable	104,750	(2,809)	101,941	(9,479)
Contracts Payable	82,177	-	82,177	-
Accrued Wages and Benefits	8,678	2,903	11,581	-
Compensated Absences Payable	(31,837)	(5,001)	(36,838)	-
Retainage Payable	(61,162)	-	(61,162)	-
Due to Other Funds	(7,587)	480	(7,107)	-
Intergovernmental Payable	471,421	1,445	472,866	1,001,933
Claims Payable	-	-	-	665,687
Total Adjustments	<u>4,313,184</u>	<u>177,358</u>	<u>4,490,542</u>	<u>1,647,307</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 5,669,204</u>	<u>\$ 79,063</u>	<u>\$ 5,748,267</u>	<u>\$ (1,376,398)</u>

Non-Cash Capital Financing Activities

Developers during the year donated \$1,798,488 of sewer lines to the sewer fund.

Developers during the year donated \$63,605 of water lines to the water fund.

See accompanying notes to the general purpose financial statements

STARK COUNTY, OHIO

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2002

	Private Purpose Trusts	Agency Funds
Assets		
Cash and Cash Equivalents	\$ 409,282	\$ 22,452,238
Cash and Cash Equivalents in Segregated Accounts	-	2,165,665
Taxes Receivable	-	280,012,915
Special Assessments Receivable	-	8,467,022
Intergovernmental Receivable	-	17,236,686
Total Assets	\$ 409,282	\$ 330,334,526
Liabilities		
Intergovernmental Payable	\$ -	\$ 318,636,912
Deposits Held and Due to Others	-	2,890,876
Undistributed Assets	-	8,806,738
Total Liabilities	-	\$ 330,334,526
Net Assets		
Restricted for Other Purposes	407,092	
Unrestricted	2,190	
Total Liabilities and Net Assets	\$ 409,282	

See accompanying notes to the basic financial statements

STARK COUNTY

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

December 31, 2002

	Private Purpose Trusts
<i>Additions</i>	
Interest	\$ 7,837
<i>Deductions</i>	
Capital Outlay	5,000
<i>Change in Net Assets</i>	2,837
<i>Net Assets - Beginning</i>	406,445
<i>Net Assets - Ending</i>	\$ 409,282

See accompanying notes to the general purpose financial statements

STARK COUNTY, OHIO

Statement of Financial Position

The Workshops, Incorporated - Component Unit

December 31, 2002

Assets

Cash and Cash Equivalents	\$	627,492
Accounts Receivable		204,143
Interest Receivable		2,781
Inventories		85,480
Investments		491,424
Prepaid Expenses		12,807
Property and Equipment:		
Operational Equipment		234,817
Administrative Office Equipment		64,233
Administrative Software		70,182
Administrative Office Furniture		1,329
Building Improvements		<u>29,293</u>
		399,854
Accumulated Depreciation		<u>(326,610)</u>
		<u>73,244</u>
Total Assets	\$	<u>1,497,371</u>

Liabilities and Net Assets

Accounts Payable	\$	33,644
Deferred Revenue		35,000
Accrued Expenses:		
Wages		28,000
Workers' Compensation		4,663
Sales Tax		<u>2,275</u>
		<u>34,938</u>
Total Liabilities		103,582
Unrestricted Net Assets		<u>1,393,789</u>
Total Liabilities and Net Assets	\$	<u>1,497,371</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2002

Support and Revenues

Sales and Services	\$ 1,794,905
Investment Income	15,909
Loss on Investments Reported at Fair Value	(12,009)
Contributions	561
In-Kind Contributions	342,664
Other	<u>446</u>
Total Support and Revenues	<u>2,142,476</u>

Expenses

Program Services:	
Rehabilitation and Training	1,919,388
Supporting Services:	
General and Administration	<u>168,611</u>
Total Expenses	<u>2,087,999</u>

Change in Net Assets	54,477
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Net Assets at Beginning of Year	<u>1,339,312</u>
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Fund Balance End of Year	<u><u>\$ 1,393,789</u></u>
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See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2002

Increase in Cash and Cash Equivalents

Cash Flows from Operating Activities

Cash Received from Customers	\$ 1,832,376
Interest and Dividends Received	13,128
Cash Payments for Employee Services and Benefits	(1,179,780)
Cash Payments to Suppliers for Goods and Services	<u>(512,038)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>153,686</u>

Cash Flows from Capital and Related Financing Activities

Acquisition of Property and Equipment	<u>(15,493)</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(15,493)</u>

Cash Flows from Investing Activities

Purchase of Investments	<u>(503,434)</u>
<i>Net Cash Used for Investing Activities</i>	<u>(503,434)</u>

Net Decrease in Cash and Cash Equivalents (365,241)

Cash and Cash Equivalents Beginning of Year 992,733

Cash and Cash Equivalents End of Year \$ 627,492

Reconciliation of Excess of Revenues Over Expenses

to Net Cash Provided by Operating Activities

Change in Net Assets \$ 54,477

Adjustments to Reconcile Excess of Revenues Over Expenses

to Net Cash Provided by Operating Activities

Depreciation Expense	46,802
Loss on Investments Reported at Fair Value	12,009
(Increase) Decrease in Assets	
Accounts Receivable	36,463
Interest Receivable	(2,781)
Inventories	1,406
Prepaid Expenses	(1,236)
Increase (Decrease) in Liabilities	
Accounts Payable	17,690
Accrued Expenses	<u>(11,144)</u>
<i>Total Adjustments</i>	<u>99,209</u>
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$ 153,686</u></u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

NOTE 1. THE COUNTY AND REPORTING ENTITY

Stark County (County) is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1808. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Also elected, to oversee the district's justice system, are five Common Pleas Court Judges, three Domestic Relations Court Judges, and one Probate Court Judge.

Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this includes the Department of Human Services, the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, Molly Stark Hospital and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The following potential component units are not part of the County's reporting entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially responsible for any of these entities:

*Stark Metropolitan Housing Authority
Stark County Educational Service Center
Stark Development Board*

Discretely Presented Component Units The component units column in the basic financial statements identifies the financial data of two of the County's component units: the Stark County Transportation Improvement District and the Stark County Port Authority. The third component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 26, 27, and 28 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

The Workshops, Incorporated (Workshop) - The Workshop is a legally separate non-governmental, not-for-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Stark County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Stark County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. The Workshop is fiscally dependant on the County. Also, the nature and significance of the relationship between the Workshop and County is such that exclusion of the Workshop within the financial statements would cause the statements to be misleading or incomplete. Based on these two criteria the Workshop is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Workshops Incorporated, 2950 Whipple Avenue, NW, Canton, Ohio 44708.

The Stark County Transportation Improvement District (District) - The District provides road and highway improvements within the County in conjunction with the Ohio Department of Transportation. Its board is appointed by the County Commissioners. The District is economically dependent on the County. Based on this relationship, the District is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Transportation Improvement District, 110 Central Plaza South, Canton, Ohio 44702.

The Stark County Port Authority (Authority) - The Authority promotes economic development within the County. Its board is appointed by the County Commissioners. The Authority is economically dependent on the County. Based on this relationship, the Authority is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Port Authority, 116 Cleveland Ave. NW, Suite 600, Canton, Ohio 44702.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 20, 21 and 22 to the basic financial statements. These organizations are:

*Multi-County Juvenile Attention System
Stark Council of Governments
Stark County Regional Planning Commission
Stark-Tuscarawas-Wayne Joint Solid Waste
Management District
Community Improvement Corporation of Stark
County
Akron-Canton Regional Airport
Stark County Family Council
Stark County Tax Incentive Review Council*

*Northeast Ohio Trade and Economic Consortium
Northeast Ohio Four County Regional Planning
and Development Organization
Stark Area Regional Transit Authority
Northeast Ohio Network
Stark Regional Community Corrections Center
Heartland East Administrative Services Center
Stark County Public Library
Stark County Park District*

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as agency funds within the basic financial statements:

*Stark Council of Governments
Stark County Health Department
Stark County Regional Planning Commission
Multi-County Juvenile Attention System*

*Stark County Park District
Stark Soil and Water Conservation District
Stark Regional Community Corrections Center
Family and Child First Council*

Information in the following notes to the basic financial statements relates in general to the primary government. Information related to the operation of the component units is specifically identified.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Assets and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Mental Retardation and Developmental Disabilities - The mental retardation and developmental disabilities fund accounts for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

Mental Health - The mental health fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

Children's Services - The children's services fund accounts for a County-wide property tax levy, Federal and State grants, support collections, Veteran's Administration and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

Public Assistance - The public assistance fund accounts for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major proprietary fund:

Sewer - The sewer fund accounts for sanitary sewer services provided to individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

Internal Service Funds - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs which provide medical and liability benefits and worker's compensation to the employees of the County.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds.

C. Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

The private purpose trust funds are reported using the economic resources measurement focus.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 5.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 6), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2002, but which were levied to finance year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2002.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

F. Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County is pooled. Moneys for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Cash and Cash Equivalents" on the financial statements.

During 2002, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, repurchase agreements and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2002. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investments could be sold for on December 31, 2002.

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2002 amounted to \$3,867,217 which includes \$3,673,856 assigned from other County funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts is presented on the financial statements as "cash and cash equivalents with fiscal agents." The County has segregated bank accounts for moneys held separate from the County treasury. These depository accounts are presented as "cash and cash equivalents in segregated accounts" or "investments in segregated accounts."

For presentation on financial statements, funds included within the Treasurer's cash management pool and investments with an original maturity of three months or less are considered to be cash equivalents.

G. Inventory

Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expensed when consumed.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<i>Description</i>	<i>Governmental Activities Estimated Lives</i>	<i>Business-Type Activities Estimated Lives</i>
<i>Land Improvements</i>	<i>15 years</i>	<i>15 years</i>
<i>Buildings and Improvements</i>	<i>30 years</i>	<i>30 years</i>
<i>Furniture, Fixtures and Equipment</i>	<i>5-15 years</i>	<i>5-15 years</i>
<i>Infrastructure</i>	<i>50 years</i>	<i>50 years</i>

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

The County's infrastructure consists of sanitary sewers and current year improvements to general infrastructure assets (i.e. roads and bridges). GASB Statement No. 34 requires *prospective* reporting of general infrastructure assets from the date the government first implements the Statement. The Statement creates a transition period for the retroactive reporting of major general infrastructure assets. Based on the Statement guidelines, governments are not required to report major general infrastructure assets acquired, reconstructed, improved etc. between 1980 and the year of implementation until 2006. All of the County's roads and bridges will be capitalized within the next several years.

J. Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

L. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, and capital leases are recognized as a liability in the fund financial statements when due.

M. Bond Discount/Issuance Costs

Bond discounts and issuance costs for governmental and business-type activities and for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as deferred charges, which is included in other assets on the statement of net assets. The amounts of issuance costs on the current year issues were immaterial.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

N. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, loans (community development block grant monies loaned to local businesses and homeowners) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for county sewer, county water, workers' compensation and self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of fixed assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

R. Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2002.

T. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences between the budget basis and the GAAP basis are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

<i>Net Change in Fund Balance</i>					
<i>General and Major Special Revenue Funds</i>					
	<i>General</i>	<i>Mental Retardation and Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>
<i>GAAP Basis</i>	\$ (4,134,773)	\$ (277,840)	\$ (71,890)	\$ (220,001)	\$ (4,140,545)
<i>Net Adjustment for Revenue Accruals</i>	(380,620)	(589,962)	(1,915,678)	(617,867)	6,373,766
<i>Net Adjustment for Expenditure Accruals</i>	(385,243)	(13,331)	(337,760)	(86,258)	(38,828)
<i>Encumbrances</i>	(3,726,703)	(484,995)	(358,560)	(3,452,660)	(3,812,937)
<i>Budget Basis</i>	<u>\$ (8,627,339)</u>	<u>\$ (1,366,128)</u>	<u>\$ (2,683,888)</u>	<u>\$ (4,376,786)</u>	<u>\$ (1,618,544)</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

NOTE 4. DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into three categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Such moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Interim moneys can be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year end, the County had \$844,837 in undeposited cash on hand which is included on the balance sheet of the County as part of "cash and cash equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

Deposits At year-end, the carrying amount of the County's deposits was \$34,473,493 and the bank balance was \$39,863,283. Of the bank balance:

1. \$1,824,622 was covered by federal depository insurance.
2. \$38,038,661 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Category		Fair
	1	3	Value
Federal Home Loan Bank Notes	\$ -	\$ 16,792,468	\$ 16,792,468
Federal National Mortgage Association Notes	-	25,202,218	25,202,218
Federal Home Loan Mortgage Company Notes	-	10,580,851	10,580,851
Money Market	-	-	1,461,511
Manuscript Bonds	171,000	-	171,000
Repurchase Agreements	-	5,265,000	5,265,000
Financial Asset Management	-	1,035,170	1,035,170
STAR Ohio	-	-	23,669,612
Total Investments	<u>\$ 171,000</u>	<u>\$ 58,875,707</u>	<u>\$ 84,177,830</u>

The classification of cash and cash equivalents, and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents and investments on the financial statements and the classification per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$ 119,496,160	\$ -
Cash on Hand	(844,837)	-
Investments which are part of the cash management pool:		
Federal Home Loan Bank Notes	(16,792,468)	16,792,468
Federal National Mortgage Association Notes	(25,202,218)	25,202,218
Federal Home Loan Mortgage Company Notes	(10,580,851)	10,580,851
Money Market	(1,461,511)	1,461,511
Manuscript Bonds	(171,000)	171,000
Repurchase Agreements	(5,265,000)	5,265,000
Financial Asset Management	(1,035,170)	1,035,170
STAR Ohio	(23,669,612)	23,669,612
GASB Statement No. 3	<u>\$ 34,473,493</u>	<u>\$ 84,177,830</u>

NOTE 5. PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property Tax revenue received during 2002 for real and public utility property taxes represents collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) is for 2002 taxes.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

2002 real property taxes are levied after October 1, 2002 on the assessed value as of January 1, 2002, the lien date. Assessed values are established by state law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2002 public utility property taxes became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2002, was \$9.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

<i>Real Property</i>	<i>\$</i>	<i>5,284,095,870</i>
<i>Public Utility Personal Property</i>		<i>257,386,350</i>
<i>Tangible Personal Property</i>		<i><u>849,140,358</u></i>
<i>Total Assessed Value</i>	<i>\$</i>	<i><u>6,390,622,578</u></i>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2002, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the mental retardation and developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2002 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

NOTE 6. PERMISSIVE SALES AND USE TAX

During 2002, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 1995 primary election and were levied for a period of four years that began July 1, 1995 and ended June 30, 1999. Proceeds of the tax were credited one-quarter percent to the General Fund and one-quarter percent to the Justice System Sales Tax special revenue fund. Permissive sales and use taxes collected in 2002 totaled \$1,438,992, including monies attributable to state motor vehicle licensing sales. \$264,321 of this total was attributable to the County sales and use tax.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2002. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

NOTE 7. RECEIVABLES

Receivables at December 31, 2002 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance policies purchased from independent third parties. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County has elected to provide medical benefits through a self-insured program. The maintenance of these benefits are accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$6,100,394 for the County as a whole. Incurred but not reported claims of \$1,024,318 have been accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$3,327,954 have been accrued as a liability at December 31, 2002.

The claims liability of \$4,352,272 reported in the internal service funds at December 31, 2002, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claims adjustment expenses.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Changes in the funds' claims liability amounts for 2000, 2001 and 2002 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2000	\$ 4,663,254	\$ 5,436,187	\$ 5,783,968	\$ 4,315,473
2001	4,315,473	6,684,635	7,313,523	3,686,585
2002	3,686,585	8,024,948	7,359,261	4,352,272

NOTE 9. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2002, was as follows:

	<i>Balance January 1, 2002</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance December 31, 2002</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 9,000,100	\$ 376,532	\$ 8,200	\$ 9,368,432
Construction in progress	<u>1,446,269</u>	<u>11,746,907</u>	<u>4,106,168</u>	<u>9,087,008</u>
Total capital assets not being depreciated	10,446,369	12,123,439	4,114,368	18,455,440
<i>Other capital assets:</i>				
Buildings and improvements	47,797,436	2,198,008	76,900	49,918,544
Improvements other than buildings	1,238,734	14,985	2,060	1,251,659
Furniture, fixtures and equipment	20,045,914	1,585,120	953,125	20,677,909
Infrastructure	<u>-</u>	<u>1,936,690</u>	<u>-</u>	<u>1,936,690</u>
Total other capital assets	69,082,084	5,734,803	1,032,085	73,784,802
<i>Accumulated depreciation:</i>				
Buildings and improvements	(25,215,667)	(1,419,681)	22,210	(26,613,138)
Improvements other than buildings	(694,422)	(56,955)	2,060	(749,317)
Furniture, fixtures and equipment	(14,160,850)	(2,032,841)	859,669	(15,334,022)
Infrastructure	<u>-</u>	<u>(38,734)</u>	<u>-</u>	<u>(38,734)</u>
Total accumulated depreciation	(40,070,939)	(3,548,211)	883,939	(42,735,211)
Other capital assets, net	29,011,145	2,186,592	148,146	31,049,591
Governmental activities capital assets, net	<u>\$39,457,514</u>	<u>\$14,310,031</u>	<u>\$4,262,514</u>	<u>\$49,505,031</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Depreciation expense was charged to functions as follows:

Governmental Activities:

Legislative and Executive	\$	836,047
Judicial		72,365
Public Safety		801,282
Public Works		407,571
Health		1,223,131
Human Services		178,615
Conservation and Recreation		29,200
Total Governmental Activities Depreciation Expense	\$	<u>3,548,211</u>

	<u>Balance</u> <u>January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2002</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 329,600	\$ 63,341	\$ 17,000	\$ 375,941
Construction in progress	<u>862,558</u>	<u>3,365,793</u>	<u>2,909,479</u>	<u>1,318,872</u>
Total capital assets not being depreciated	1,192,158	3,429,134	2,926,479	1,694,813
<i>Other capital assets:</i>				
Buildings and improvements	5,833,115	183,923	-	6,017,038
Improvements other than buildings	64,700	8,727	2,800	70,627
Furniture, fixtures and equipment	2,370,745	468,133	194,141	2,644,737
Infrastructure	<u>133,157,778</u>	<u>4,909,932</u>	<u>125,149</u>	<u>137,942,561</u>
Total other capital assets	141,426,338	5,570,715	322,090	146,674,963
<i>Accumulated depreciation:</i>				
Buildings and improvements	(3,966,499)	(158,318)	-	(4,124,817)
Improvements other than buildings	(41,140)	(3,028)	4,800	(39,368)
Furniture, fixtures and equipment	(1,851,466)	(243,800)	194,141	(1,901,125)
Infrastructure	<u>(36,014,702)</u>	<u>(2,744,465)</u>	<u>28,152</u>	<u>(38,731,015)</u>
Total accumulated depreciation	(41,873,807)	(3,149,611)	227,093	(44,796,325)
Other capital assets, net	99,552,531	2,421,104	94,997	101,878,638
Business-type activities capital assets, net	<u>\$100,744,689</u>	<u>\$5,850,238</u>	<u>\$3,021,476</u>	<u>\$103,573,451</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

NOTE 10. DEFINED BENEFIT RETIREMENT SYSTEMS

A. Ohio Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS), a cost sharing multiple-employer public employee retirement system administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Sheriffs and deputy sheriffs are required to contribute 10.1 percent while all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2002. The County contribution for law enforcement employees for 2002 was 16.7 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$11,680,536, \$11,083,722, and \$6,999,285, respectively; 75 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability within the enterprise fund (business-type activity) and the governmental activities intergovernmental payable.

B. Ohio State Teachers Retirement System

Certified teachers employed by the school for the Mentally Retarded and Developmentally Disabled participate in the Ohio State Teachers Retirement System (OSTRS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio State Teachers Retirement Board. OSTRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. OSTRS issues a publicly available financial report that includes financial statements and required supplementary information for OSTRS. That report may be obtained by writing to the Ohio State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent. Contribution rates are established by OSTRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to OSTRS for the years ended December 31, 2002, 2001, and 2000 were \$425,624, \$385,779, and \$155,429, respectively; 91 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded within the governmental activities intergovernmental payable.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

NOTE 11. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2002 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.7 percent; 5 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 402,041. The County's actual contributions for 2002 which were used to fund postemployment benefits were \$4,289,803. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

B. Ohio State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the Ohio State Teachers Retirement System (OSTRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by OSTRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from OSTRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 and 1 percent respectively, for the first and second half of the year, of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$83,605 for 2002.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

OSTRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2002, was \$3.011 billion. For the year ended June 30, 2002, net health care costs paid by OSTRS were \$354,697,000 and there were 105,300 eligible benefit recipients.

NOTE 12. OTHER EMPLOYEE BENEFITS

Compensated Absences County employees earn vacation and sick leave at varying rates depending on length of service and department policy. The Ohio Revised Code states up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. The Revised Code also states, the County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. However, the Revised Code authorizes the board of commissioners to set modification to these rights for any agencies or departments under their control. By order of any appointing authority of a county office, department, commission or board that is not under the Board of Commissioners control may set modification of said rights. As of December 31, 2002, the liability for unpaid compensated absences was \$6,983,877 for the entire County.

NOTE 13. LEASES

A. Capital Leases

The County has entered into several agreements to lease various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures and changes in fund balance for governmental funds. The equipment acquired by lease have been capitalized in the amount equal to the present value of the minimum lease payments at the inception of the lease. Principal payments in fiscal year 2002 totals \$353,674 in the General fund, \$8,839 in special revenue funds and \$955 in the Sewer fund

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2002:

<i>Year</i>	<i>Governmental Activities</i>	<i>Sewer</i>
<i>2003</i>	\$ 91,919	\$ 1,092
<i>2004</i>	26,453	1,092
<i>2005</i>	23,835	1,092
<i>2006</i>	17,367	1,001
<i>2007</i>	3,539	-
<i>Total Minimum Lease Payments</i>	<i>163,113</i>	<i>4,277</i>
<i>Less: Amount Representing Interest</i>	<i>(5,744)</i>	<i>(246)</i>
<i>Present Value of Minimum Lease Payments</i>	<i>\$ 157,369</i>	<i>\$ 4,031</i>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Capital lease payments have been reclassified and are reflected as debt in the fund financial statements for the governmental funds. These expenditures are reflected as program expenditures on a budgetary basis. In the enterprise funds, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense.

B. Operating Leases

The County has entered into multiple year non-cancelable operating leases for equipment and office space. In addition, some of the operating leases have options to renew at the end of the lease period. The minimum rental commitments under all such non-cancelable leases at December 31, 2002, are \$4,768, and \$342 for 2003, and 2004, respectively.

NOTE 14. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2002. A majority of these contracts were for building renovations and road and bridge repair. These commitments amounted to \$13,585 in the General fund, \$144,336 in the special revenue funds, \$3,258,137 in the capital projects funds, and \$182,431 in the enterprise funds.

NOTE 15. SUBSEQUENT EVENTS

The County passed a sales tax levy on May 6, 2003 of one-quarter percent for eight years. The tax will begin being collected July 1, 2003 and will continue through June 30, 2011. All of the revenues generated from this tax will be allocated to the general fund and will be used for operations.

NOTE 16. SHORT-TERM DEBT

The County issued notes to finance several water and sewer projects during the year. These notes are due in one year and are expected to be replaced with bonds. The following is a schedule of the activity for the year:

	<i>Outstanding 1/1/2002</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2002</i>
<i>Sewer</i>	\$ 1,065,340	\$ 827,827	\$ 1,065,340	\$ 827,827
<i>Water</i>	<u>314,660</u>	<u>257,173</u>	<u>314,660</u>	<u>257,173</u>
<i>Total</i>	<u>\$ 1,380,000</u>	<u>\$ 1,085,000</u>	<u>\$ 1,380,000</u>	<u>\$ 1,085,000</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 17. LONG-TERM DEBT

Changes in the County's long-term obligations during 2002 were as follows:

	<i>Outstanding 1/1/2002</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2002</i>	<i>Due Within One Year</i>
GOVERNMENTAL ACTIVITIES:					
SPECIAL ASSESSMENT BONDS					
1988 - 7.579%					
Stark County Sewer Project 429 & 445	\$ 140,000	\$ -	\$ 35,000	\$ 105,000	\$ 35,000
1983 - 9.50%					
Stark County Sewer District Project 433	8,000	-	2,000	6,000	2,000
1990 - Various					
Sewer Projects 352, 428, 432, 446, 456, 457, 458	800,000	-	100,000	700,000	100,000
1993 - 7.125%					
Stark County Sewer District Project 409	190,000	-	19,000	171,000	19,000
1996 -					
Various Sewer Projects	1,822,000	-	86,000	1,736,000	91,000
1997 - 5.25%					
Stark County Sewer District Project 474-89	123,668	-	11,242	112,426	11,243
1997 - 5.60%					
Stark County Sewer District Project 500	169,978	-	10,623	159,355	10,624
1998 - 5.25%					
Stark County Sewer District Project 512	24,568	-	1,445	23,123	1,445
TOTAL SPECIAL ASSESSMENT BONDS	<u>3,278,214</u>	<u>-</u>	<u>265,310</u>	<u>3,012,904</u>	<u>270,312</u>
CAPITAL LEASES	479,071	50,446	372,148	157,369	89,211
COMPENSATED ABSENCES	<u>6,368,494</u>	<u>4,233,975</u>	<u>3,859,423</u>	<u>6,743,046</u>	<u>4,029,231</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 10,125,779</u>	<u>\$ 4,284,421</u>	<u>\$ 4,496,881</u>	<u>\$ 9,913,319</u>	<u>\$ 4,388,754</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	<u>Outstanding 1/1/2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2002</u>	<u>Due Within One Year</u>
BUSINESS TYPE ACTIVITIES					
GENERAL OBLIGATION BONDS:					
1993 – Various					
Sewerage System Refunding					
Bonds, Series 1993	\$ 14,570,000	\$ -	\$ 590,000	\$ 13,980,000	\$ 650,000
1996 - 4.618%					
Sewer District Improvements	2,923,000	-	124,000	2,799,000	129,000
1996 - 4.618%					
Water Improvements	<u>930,000</u>	<u>-</u>	<u>65,000</u>	<u>865,000</u>	<u>5,000</u>
TOTAL GENERAL OBLIGATION BONDS	<u>18,423,000</u>	<u>-</u>	<u>779,000</u>	<u>17,644,000</u>	<u>784,000</u>
OPWC LOAN - 0%	<u>948,889</u>	<u>-</u>	<u>66,253</u>	<u>882,636</u>	<u>46,826</u>
OWDA LOANS					
1994 -					
Waynesburg 4.52%	324,103	-	28,350	295,753	15,590
1995 -					
Sewer Project #491 4.52%	2,031,004	-	111,777	1,919,227	57,806
1996 -					
Sewer Project #475 4.52%	2,533,616	-	122,840	2,410,776	63,432
1997 -					
Sewer Project #449 4.12%	2,500,450	-	108,428	2,392,022	55,895
1998 -					
Sewer Project #493 3.50%	5,069,766	-	206,353	4,863,413	105,894
1998 -					
Sewer Project #504 3.91%	1,416,768	-	57,702	1,359,066	29,701
2001-					
Nimishillen 5.27%	<u>4,498,869</u>	<u>-</u>	<u>104,069</u>	<u>4,394,800</u>	<u>54,101</u>
TOTAL OWDA LOANS	<u>18,374,576</u>	<u>-</u>	<u>739,519</u>	<u>17,635,057</u>	<u>382,419</u>
CAPITAL LEASES	4,986		955	4,031	985
COMPENSATED ABSENCES	<u>277,669</u>	<u>171,229</u>	<u>208,067</u>	<u>240,831</u>	<u>120,834</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 38,029,120</u>	<u>\$ 171,229</u>	<u>\$ 1,793,794</u>	<u>\$ 36,406,555</u>	<u>\$ 1,335,064</u>

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system. Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the "compensated absences payable" will be paid from the fund from which the employees' salaries are paid.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The County's voted legal debt margin was \$158,265,564 with an unvoted debt margin of \$63,906,226 at December 31, 2002.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation, special assessment, OWDA Loans, and OPWC Loans:

Fiscal Year	Governmental Activities		Business-Type Activities				
	Special Assessment Bonds		General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2003	\$ 270,312	\$ 185,536	\$ 844,000	\$ 1,004,922	\$ 382,419	\$ 400,975	\$ 46,826
2004	271,310	167,606	828,000	958,671	789,682	750,599	66,253
2005	281,313	149,598	888,000	911,146	825,128	715,156	66,252
2006	249,310	130,946	938,000	860,132	862,289	677,989	66,253
2007	254,312	114,855	988,000	806,219	901,269	639,012	66,252
2008-2012	1,059,558	349,495	5,853,000	3,124,504	4,997,772	2,521,825	331,263
2013-2017	625,344	84,682	7,305,000	1,253,750	5,467,998	1,390,657	220,110
2018-2022	1,445	76	-	-	2,622,216	467,254	19,425
2023-2027	-	-	-	-	786,284	63,233	-
Totals	\$ 3,012,904	\$ 1,182,794	\$ 17,644,000	\$ 8,919,344	\$ 17,635,057	\$ 7,626,700	\$ 882,634

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OWDA and OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

Industrial Development Revenue Bonds As of December 31, 2002, there were forty series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the nine series issued after July 1, 1995, was \$29.62 million. The aggregate principal amount payable for the thirty-one series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$165.892 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the County's financial statements. As of December 31, 2002, \$4.055 million of bonds outstanding are considered to be defeased.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 18. INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2002, consisted of the following, as reported on the fund statements:

<u>Transfers To</u>	<u>Transfers From</u>			<u>Total</u>
	<u>General</u>	<u>Mental Retardation & Developmental Disabilities</u>	<u>Nonmajor Enterprise</u>	
General	\$ -	\$ -	\$ 4,140,967	\$ 4,140,967
Nonmajor Governmental	<u>3,840,967</u>	<u>400,000</u>	-	<u>4,240,967</u>
Total	<u>\$ 3,840,967</u>	<u>\$ 400,000</u>	<u>\$ 4,140,967</u>	<u>\$ 8,381,934</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt services; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

B. Interfund Balances

Interfund balances for the year ended December 31, 2002, consisted on the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>
	<u>Internal Service Fund</u>
General	\$ 224,470
Children's Services	13,430
Public Assistance	58,940
Sewer	34,630
Nonmajor Governmental Funds	110,930
Nonmajor Enterprise Funds	<u>480</u>
Total	<u>\$ 442,880</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 19. PRIOR PERIOD ADJUSTMENTS/CHANGE IN ACCOUNTING PRINCIPLES

A. Changes in Accounting Principles

For 2002, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments"; GASB Statement No. 37, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statement Note Disclosures"; and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

The government-wide financial statements split the County's programs between governmental activities and business-type activities. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2001, caused by the conversion to the accrual basis of accounting. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from the prior year.

GASB Statement No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34, including the Management's Discussion and Analysis. GASB Statement No. 38 modifies, establishes, and rescinds certain financial statement disclosure requirements.

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

B. Restatement of Fund Equity

The restatement due to the implementation of the above statements and interpretation had the following effects on fund equity of the major and nonmajor funds of the County as they were previously reported. The implementation had no effect on the Sewer fund.

	<u>General</u>	<u>Mental Retardation & Developmental Disability</u>	<u>Mental Health</u>	<u>Children's Services</u>
<i>Fund Balances as Previously Reported</i>				
<i>December 31, 2001</i>	\$ 16,230,352	13,807,281	\$ 5,540,506	\$ 5,687,781
<i>GASB Interpretation No. 6 Adjustments</i>	<u>127,278</u>	<u>166,690</u>	<u>13,431</u>	<u>27,893</u>
<i>Adjusted Fund Balances December 31, 2001</i>	<u>\$ 16,357,630</u>	<u>\$ 13,973,971</u>	<u>\$ 5,553,937</u>	<u>\$ 5,715,674</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	<i>Public Assistance</i>	<i>Other Governmental</i>	<i>Total Governmental Activities</i>
<i>Fund Balances as Previously Reported December 31, 2001</i>	\$ 13,535,778	\$ 28,417,583	\$ 83,219,281
<i>GASB Interpretation No. 6 Adjustments</i>	<u>132,170</u>	<u>61,659</u>	<u>529,121</u>
<i>Adjusted Fund Balance December 31, 2001</i>	<u>\$ 13,667,948</u>	<u>\$ 28,479,242</u>	<u>\$ 83,748,402</u>
<i>GASB 34 Adjustments</i>			
<i>Prepaid Items</i>			440,586
<i>Capital Assets</i>			39,457,515
<i>Internal Service Funds</i>			10,050,868
<i>Long-term Liabilities</i>			(12,701,520)
<i>Long-term (Deferred) Assets</i>			<u>38,393,987</u>
<i>Governmental Activities Net Assets, December 31, 2001</i>			<u>\$ 159,389,838</u>

The County's business-type activities increased by \$510,668 due to a restatement of intergovernmental payable.

<i>Fund Equity December 31, 2001</i>	\$ 86,497,338
<i>Intergovernmental Payable</i>	<u>510,668</u>
<i>Adjusted Fund Balance December 31, 2001</i>	<u>\$ 87,008,006</u>

NOTE 20. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. The System is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in the System. In 2002, the County contributed \$3,819,925 to the System which represents 55 percent of total contributions. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$547,418 to the Council in 2002. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of the 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2002, the County contributed \$80,000 which represents four percent of total budget. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 21. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2002, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2002, no moneys were received from the County.

Akron-Canton Regional Airport (Regional Airport) The Regional Airport is a jointly governed organization by the counties of Stark and Summit. An eight member board of trustees oversees the operation of the Regional Airport. Each county appoints four board members. The Board exercises total authority for the day-to-day operations of the Regional Airport. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Airport's liabilities. Complete financial statements may be obtained from the Akron-Canton Regional Airport, North Canton, Ohio.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

Stark County Family Council (Council) The Council is a jointly governed organization by various inter-county and inter-state entities. A thirty-three member board of trustees and an administrative agent oversees the operation of the Council. Each member has various representation based on State statute. The County has one member currently sitting on the Board. The Board exercises total control over the operation of the Council including budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Council's liabilities. Complete financial statements may be obtained from the Stark County Family Council, Canton, Ohio.

Stark County Tax Incentive Review Council (Council) The Council is a jointly governed organization created by State statute for review of and advising on tax incentives considered within the County. It is controlled by a twenty-four member regional council. Of the twenty-four council members, three are appointed by the County Commissioners and one is appointed by the County Auditor. The Council employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. There is no cost associated with being a member of this Council.

Northeast Ohio Trade and Economic Consortium (Consortium) The Consortium is a jointly governed organization by the Counties of Stark, Columbiana, Mahoning, Portage, Summit, and Trumbull. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Consortium's liabilities. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Kent, Ohio.

Northeast Ohio Four County Regional Planning and Development Organization (Organization) The Organization is a jointly governed organization by the Counties of Stark, Portage, Wayne and Summit, and the cities of Canton, Akron, Wooster and Kent. A thirty-six member general policy board oversees the operation of the Organization. Each member appoints board representatives based on population. The County has twelve representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Organization's liabilities. Complete financial statements may be obtained from the Northeast Ohio Four County Regional Planning and Development Organization, Akron, Ohio.

Stark Area Regional Transit Authority (Authority) The Authority is a jointly governed organization between the County and the cities of Canton, Massillon, and Alliance. A nine member board of trustees oversees the operation of the Authority. Of the nine members, the County appoints three. Each member's control over the operation of the Authority is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of the Authority. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Authority's liabilities. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

Northeast Ohio Network (Network) The Network is a jointly governed organization between the Counties of Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage and Trumbull. A ten member regional council oversees the operation of the Network. Of the ten members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

Stark Regional Community Corrections Center (S.R.C.C.C.) S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of ten common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and five from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

Heartland East Administrative Services Center (Heartland) Heartland is a five-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing MACSIS, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County Alcohol/Drug Addiction & Mental Health Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Mental Health and Recovery Board of Wayne and Holmes Counties and Alcohol & Drug Addiction Service Board of Stark County.

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2002.

Stark County Park District (Park District) The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments. The Park District did not receive any funding from the County during 2002.

NOTE 23. RELATED PARTY TRANSACTIONS

During 2002, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$561 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$342,664.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

NOTE 24. CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, the outcome of several of these claims and lawsuits is unable to be determined. County management believes that these claims and lawsuits will not have a material effect on the County's financial statements.

NOTE 25. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL AND J.T. NIST NURSING HOME

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately .01 percent and .38 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2002. The Hospital's total assets comprised approximately .03 percent of total Enterprise Fund Assets at December 31, 2002. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The Home's operating revenues and expenses represent approximately .03 percent and .50 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2002. The Home's total assets comprised approximately .05 percent of total Enterprise Fund Assets at December 31, 2002.

NOTE 26. THE WORKSHOPS, INCORPORATED

A. Nature of Operations

The Workshops, Incorporated (Workshops), Stark County, Ohio, is a legally separate non-profit social service organization which was incorporated in 1968 served by a self appointing Board of Trustees. The Workshops uses employment and vocational training opportunities to help maximize the independence of individuals with disabilities. It is a component unit of Stark County, as defined in Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39.

B. Basis of Accounting

The financial statements of the Workshops have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

C. Basis of Presentation

The Workshops reports information regarding its financial position and activities according to classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The Workshops had no temporarily or permanently restricted net assets at December 31, 2002.

D. Cash Equivalents and Investments

Cash equivalents consist of money market instruments and certificates of deposit with original maturities of three months or less. Certificates of deposit with original maturities in excess of three months are classified as investments. Cash equivalents and investments are carried at cost which approximates fair value.

E. Concentration of Credit Risk

At December 31, 2002, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$538,900.

Accounts receivable and sales are recognized and recorded at the time products are shipped to customers, most of whom are located in the Stark County area. The Workshops routinely assesses the financial strength of its customers. As a consequence, concentrations of credit risk are limited.

F. Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value with gains or losses included in the statement of activities. Interest and dividend income and net realized and unrealized gains and losses on fair value of investments are each reported in the period earned as increases or decreases in unrestricted net assets.

G. Property and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over the estimated useful lives of the assets ranging from 5 to 20 years.

H. Contributions

All contributions are considered available for unrestricted use, unless specifically restricted by the donor.

I. Risk Management

The Workshops is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Workshops carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

J. Reporting Entity

In 2002, it was determined that the Workshops is a non-governmental, not-for-profit organization. Accordingly, the Workshops follows the non-governmental generally accepted accounting principles hierarchy. The financial statements are prepared in accordance with Financial Accounting Standards Board (FASB) Statements Nos. 116, *Accounting for Contributions Received and Contributions Made*, 117, *Financial Statements of Not-for-Profit Organizations*, and 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. The Workshops was previously considered a governmental entity and followed the guidance in GASB No. 29, *the Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities*. The change in the reporting entity had no effect on net assets.

K. Transactions With Related Party

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements.

Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$342,664 for 2002.

Certain expenses of the Workshops, including salaries and fringe benefits of its Director are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$81,520 during 2002.

An agreement between the Workshops and MRDD specifies the Workshops will pay 15% of the change in net assets to either MRDD or Citizens Who Care for MRDD. The determination of which organization to be paid is at the discretion of the Workshops. For 2002, the Workshops determined this money will be paid to Citizens Who Care. At December 31, 2002, the Workshops owed Citizens Who Care \$9,614.

The unaudited insured value of MRDD property used by the Workshops was \$16,729,104 at December 31, 2002.

L. Investments

Investments stated at fair value are summarized as follows as of December 31, 2002:

<i>Cash and cash equivalents</i>	\$	43,076
<i>U..S. Government agencies</i>		159,813
<i>U..S. Government obligations</i>		105,125
<i>Equity Mutual funds</i>		156,970
<i>Corporate bonds</i>		26,440
	\$	<u>491,424</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

NOTE 27. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

A. Organization

The Stark County Transportation Improvement District (District) was created pursuant to Sections 5540.02, 5540.151 and 4504.21 of the Ohio Revised Code for the purpose of road and highway improvements in conjunction with the Ohio Department of Transportation. As a political subdivision it is distinct from, and is not an agency fund of, the State of Ohio or any other local government unit. The District is not subject to Federal or State income taxes. The District is a developmental stage enterprise activity.

The District is managed by a five member Board of Trustees.

B. Operations

The District has not obtained a dedicated local funding source. In 2002, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

C. Reporting Entity

For financial reporting purposes, all departments and operations for which the District is financially accountable are included in the reporting entity. Financial accountability was evaluated based on consideration of financial interdependency, appointment of voting majority, and imposition of will. No governmental units other than the District itself are included in the reporting entity as none are deemed component units based upon the consideration above.

The District is considered a component unit of the County due to the fact that the members of the District's board are appointed by the Stark County Board of Commissioners, and the District is economically dependent on the County for operating subsidies.

D. Basis of Accounting

The District follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the District has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The District will continue applying all applicable pronouncements issued by the GASB.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

E. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

F. Deposits and Investments

The investment and deposit of District moneys are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the District to invest its moneys in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAR Ohio), and obligations of the United States government and certain agencies thereof. The District may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the District's name.

The District is prohibited from investing in any financial instrument, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a "derivative"). The District is also prohibited from investing in reverse repurchase agreements.

Deposits The carrying amount and bank balance of the District's deposits was \$1,525,844 at December 31, 2002. All deposits were uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments The District had investments with a fair value of \$165,201 in STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

The classification of cash and cash equivalents on the basic financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

A reconciliation between the classification of cash and investments on the basic financial statements and the classification per GASB Statement No. 3 is as follows:

	<i>Cash and Cash Equivalents</i>	<i>Investments</i>
<i>GASB Statement No. 9</i>	\$ 1,691,045	\$ -
<i>Investments which are part of the cash management pool: STAR Ohio</i>	(165,201)	165,201
<i>GASB Statement No. 3</i>	<u>\$ 1,525,844</u>	<u>\$ 165,201</u>

NOTE 28. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

The Stark County Port Authority (the Port Authority) is a body politic and corporate established to promote, develop and advance the general welfare, commerce, and economic development of Stark County and its citizens, and to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority is directed by a five-member Board appointed by the Stark County Commissioners.

The Port Authority is a component unit of Stark County due to the members of the Port Authority's Board being appointed by the Stark County Board of Commissioners and being economically dependent on the County for operating subsidies.

The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed in June 1995 and became independent from Stark County as their fiscal agent in May 1998.

B. Basis of Accounting

The Port Authority follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the Port Authority has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The Authority will continue applying all applicable pronouncements issued by the GASB.

C. Fund Accounting

The Port Authority maintains a General Fund, which is the general operating fund and is used to account for all financial resources of the Port Authority. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

D. Budgetary Process

Budget The Ohio Revised Code, Section 4582.13, requires that each fund be budgeted annually. This budget includes estimated receipts and appropriations.

Appropriations According to the bylaws of the Port Authority, the Board shall adopt an appropriation resolution.

Encumbrances The Port Authority reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and are not reappropriated.

E. Property, Plant and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over an estimated useful life of 20 years.

F. Cash

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was \$717,489 in Demand Deposits and \$101,911 in Certificates of Deposit. Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

G. Budgetary Activity

Budgetary activity for the year ended December 31, 2002 follows:

<i>2002 Budgeted vs. Actual Receipts</i>			
<i>Fund Type</i>	<i>Budgeted Receipts</i>	<i>Actual Receipts</i>	<i>Variance</i>
<i>General</i>	\$ 145,000	\$ 41,939	\$ (103,061)
<i>2001 Budgeted vs. Actual Budgetary Expenditures</i>			
<i>Fund Type</i>	<i>Appropriation Authority</i>	<i>Budgetary Expenditures</i>	<i>Variance</i>
<i>General</i>	\$ 483,085	\$ 471,567	\$ 11,518

H. Risk Management

The Port Authority has obtained commercial crime and public officials' liability insurance from the Ohio Farmers Insurance Company.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2002*

I. Related Party Transactions

During 1997 and 1998, the Port Authority applied for and received loans through the Stark County Community Improvement Corporation (CIC). The Stark Development Board (SDB) does the billing of these loans for the CIC and charges a service fee for this service to the entities receiving the loan. The Port Authority contracts with the SDB to maintain the Port Authority's records. In 2002, the Port Authority paid the SDB \$250 for servicing the loans. The 1997 loan was repaid in full during 2002.

J. Capital Assets

As of December 31, 2001, the Port Authority owns land valued at \$157,000. On June 1, 2001, a building with a net book value of \$640,687, previously situated on this land, was destroyed by fire. The Port Authority received insurance proceeds in the amount of \$876,000. Additionally, \$95,000 of insurance proceeds were remitted to the Lexington Township Fire Department in accordance with Ohio Rev. Code Section 3929.86. These monies will be held in a Demolition Escrow Fund until proper cleanup of the site has been completed at which time the funds will be forwarded to the Port Authority.

K. Debt

At December 31, 2002, debt outstanding totaled \$50,000 consisting of a loan with the CIC with a 3% rate of interest. The Port Authority obtained the CIC loan for operating purposes. The interest will be paid in annual installments with the balance of the loan being repaid at the end of the loan term. Amortization of the debt, including interest, is \$51,500 and is scheduled to be paid in full by December 31, 2003.

On February 11, 2002, the Board of Directors authorized and issuance of variable rate revenue bonds dated February 1, 2002 in the amount of \$1,205,000. The bonds were issued for the purpose of assisting the Country Day School (the "School") in financing and refinancing costs for the acquisition and construction of Port Authority Facilities. Proceeds will be used to pay "costs" of refinancing an existing loan incurred in connection with the expansion of the School's existing building, building improvements and repairs, purchasing new school busses and vans and issuing the Bonds.

L. Contingent Liabilities

The Port Authority is defendant in a lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Port Authority's financial condition.



Combining Statements and Individual Fund Schedules

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

Victim Assistance - To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

Youth Services - To account for grant monies received from the State Department of Youth Services used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Alcohol and Drug Board - To account for Federal and State grants used to provide alcohol dependency and drug addiction services by the Alcohol and Drug Addiction Services Board of Stark County.

Pass Through Grants - To account for revenue from various state and federal agencies to be disbursed to various County agencies.

Justice System Sales Tax - To account for the County-wide sales and use tax used for improvements to the criminal justice system.

Real Estate Tax Prepayment - To account for prepayments used toward the payment of real property taxes when due and account for interest earnings on prepayments used to pay expenses incurred in establishing and administering the prepayment system.

HOME Program - To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

911 System - To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

Certificate of Title Administration - To account for funds retained by the Clerk of Courts from costs incurred in processing titles under Chapters 1548 and 4505, Revised Code.

Child Assault Prosecution - To account for revenue received from the Children's Services levy fund to be used for the child sexual assault program.

Community Development - To account for revenue received from the Federal government to be expended for administrative costs of the community development block grant program.

Coroner Laboratory - To account for revenue received from the performance of autopsies for other counties to be used for the improvement of the County morgue.

Computer Technology - To account for monies received from County Recorder and Court fees to be used to computerize the Recorder's office and the Courts.

Delinquent Tax Assessment and Collection - To account for five percent of all collected delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments used for the purpose of collecting delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments.

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

Fund Descriptions – Nonmajor Governmental Funds

Dog and Kennel - To account for the dog warden's operations, financed by sales of dog tags and kennel permits and by fine collections.

Immobilization and Impoundment - To account for immobilization fees and charges collected to be used to help defray the costs of the immobilization and impoundment of the vehicle.

In-Home Detention - To account for grant proceeds to be used for a pilot in-home detention program.

Motor Vehicle and Gas Tax - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

Jail Commissary – To account for revenues received and expenditures made related to the daily operations of the commissary in the County jail.

Probate Court Conduct Business - To account for court costs expended on specific supplies as stated within the Revised Code.

Real Estate Assessment - To account for State-mandated County-wide real estate reappraisals that are funded by charges to political subdivisions located within the County.

Other Public Safety - These funds' monies, comprised of Federal, State and local monies as well as miscellaneous sources, are used for various public safety purposes. These funds are as follows:

Sheriff's Litter Patrol, Adult Probation, Bureau of Justice Assistance Block Grant, Day Reporting, Disaster Services-HAZMAT, House Arrest, Prosecutor's Career Drug Unit, Prosecutor's Crimewatch, Enforcement and Education, Violence Prevention, Indigent Drivers, Supportive Housing Program, Community Prosecution Program, Addiction Rehabilitation, Emergency Preparedness Grants, Juvenile Justice.

Other - Smaller Special Revenue Funds operated by the County and subsidized in part by Federal, State and local monies as well as miscellaneous sources. These funds are as follows:

Recycle Ohio Litter Grant, Children's' Trust State Grant, Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Common Pleas Mediation, Probate Court Security Grant, Belden School Grant.

Nonmajor Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources for and the payment of, principal and interest on general long-term debt and related costs.

Special Assessment Bond Retirement - To account for the collection of special assessments from property owners for the retirement of principal, interest, and related costs on special assessment debt.

General Obligation Bond Retirement - To account for the retirement of principal, interest, and related costs of general obligation debt through transfers from the General Fund.

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

Jail Capital Improvements - To account for note proceeds and other revenue for new construction and renovation to the County jail.

Mental Retardation and Developmental Disabilities Capital - To account for transfers from the MRDD Operating fund for all capital-related expenditures.

Courthouse Restoration - To account for note proceeds and grants for the restoration of the County Courthouse.

Ditch Maintenance - To account for the collection of special assessments to be expended for ditches and retention basins within the County.

Engineer's Construction - To account for Ohio Public Works Commission Issue II grants to be expended for infrastructure.

Permanent Improvement – To account for monies to be used on general County permanent improvements.

Survey Monument – To account for monies to be used to create and maintain permanent monuments to be used as part the Stark County Geodetic Reference System.

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 14,660,329	\$ 360,760	\$ 12,281,603	\$ 27,302,692
Cash and Cash Equivalents with Fiscal & Escrow Agents	476,980	-	9,483	486,463
Property Taxes Receivable	545,293	-	-	545,293
Sales Taxes Receivable	9,357	-	-	9,357
Accounts Receivable	174,541	-	-	174,541
Special Assessments Receivable	-	5,206,749	-	5,206,749
Intergovernmental Receivable	9,471,029	-	-	9,471,029
Materials and Supplies Inventory	1,035,714	-	-	1,035,714
Loans Receivable	1,493,087	-	-	1,493,087
Prepaid Items	48,738	-	-	48,738
Total Assets	\$ 27,915,068	\$ 5,567,509	\$ 12,291,086	\$ 45,773,663
Liabilities				
Accounts Payable	\$ 575,882	\$ -	\$ 7,398	\$ 583,280
Accrued Wages	867,095	-	-	867,095
Contracts Payable	414,004	-	16,243	430,247
Due to Other Funds	110,930	-	-	110,930
Intergovernmental Payable	80,635	-	-	80,635
Retainage Payable	476,980	-	9,483	486,463
Deferred Revenue	7,628,147	5,206,749	-	12,834,896
Total Liabilities	10,153,673	5,206,749	33,124	15,393,546
Fund Balances				
Reserved for Encumbrances	4,153,395	-	542,650	4,696,045
Reserved for Debt Service	-	360,760	-	360,760
Reserved for Loan Guarantee	1,493,087	-	-	1,493,087
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	12,114,913	-	-	12,114,913
Capital Projects Funds	-	-	11,715,312	11,715,312
Total Fund Balances	17,761,395	360,760	12,257,962	30,380,117
Total Liabilities and Fund Balances	\$ 27,915,068	\$ 5,567,509	\$ 12,291,086	\$ 45,773,663

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2002

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Assets						
Cash and Cash Equivalents	\$ 73,080	\$ 1,446,367	\$ 1,404,213	\$ 29,793	\$ 2,381,818	\$ 35,783
Cash and Cash Equivalents with Fiscal &						
Escrow Agents	-	-	-	-	-	-
Property Taxes Recievable	-	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	9,357	-
Accounts Receivable	-	-	-	4,992	-	-
Intergovernmental Receivable	86,399	154,000	1,479,915	1,612,325	-	-
Materials and Supplies Inventory	-	557	2,776	-	-	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	22,574	1,758	-	-	-
Total Assets	<u>159,479</u>	<u>1,623,498</u>	<u>2,888,662</u>	<u>1,647,110</u>	<u>2,391,175</u>	<u>35,783</u>
Liabilities						
Accounts Payable	\$ 3,835	\$ 26,445	\$ 168,904	\$ -	\$ -	\$ -
Accrued Wages	6,824	27,975	14,852	-	-	1,804
Contracts Payable	-	-	-	-	-	-
Due to Other Funds	670	3,730	-	-	-	480
Intergovernmental Payable	400	1,396	6,885	-	-	106
Retainage Payable	-	-	-	-	-	-
Deferred Revenue	77,771	134,591	1,456,621	817,831	-	-
Total Liabilities	<u>89,500</u>	<u>194,137</u>	<u>1,647,262</u>	<u>817,831</u>	<u>-</u>	<u>2,390</u>
Fund Balances						
Reserved for Encumbrances	1,948	116,136	222,254	90,350	242,560	480
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	68,031	1,313,225	1,019,146	738,929	2,148,615	32,913
Total Fund Balances	<u>69,979</u>	<u>1,429,361</u>	<u>1,241,400</u>	<u>829,279</u>	<u>2,391,175</u>	<u>33,393</u>
Total Liabilities and Fund Balances	<u>\$ 159,479</u>	<u>\$ 1,623,498</u>	<u>\$ 2,888,662</u>	<u>\$ 1,647,110</u>	<u>\$ 2,391,175</u>	<u>\$ 35,783</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ 281,284	\$ 576,427	\$ 689,117	\$ 195,446	\$ 310,102	\$ 114,220	\$ 861,963	\$ 1,372,766
-	-	-	-	-	-	-	-
-	545,293	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	103,346	-	-	1,400	29,776	-
-	-	-	-	75	-	-	-
-	599	5,390	-	-	-	360	2,085
-	-	-	-	1,493,087	-	-	-
-	-	-	-	11,342	-	1,999	-
<u>281,284</u>	<u>1,122,319</u>	<u>797,853</u>	<u>195,446</u>	<u>1,814,606</u>	<u>115,620</u>	<u>894,098</u>	<u>1,374,851</u>

\$ -	\$ 257	\$ 3,594	\$ -	\$ 27,341	\$ 6,461	\$ 66,617	\$ 53,790
-	26,281	55,373	10,885	-	-	15,611	18,228
352	-	-	-	1,347	-	-	-
-	5,180	10,340	2,680	-	-	2,590	2,880
25,313	1,540	3,054	638	-	-	850	6,107
-	-	-	-	-	-	-	-
-	565,496	-	-	-	-	-	-
<u>25,665</u>	<u>598,754</u>	<u>72,361</u>	<u>14,203</u>	<u>28,688</u>	<u>6,461</u>	<u>85,668</u>	<u>81,005</u>

1,372,590	24,499	13,393	3,547	625,201	3,245	32,664	16,931
-	-	-	-	1,493,087	-	-	-
<u>(1,116,971)</u>	<u>499,066</u>	<u>712,099</u>	<u>177,696</u>	<u>(332,370)</u>	<u>105,914</u>	<u>775,766</u>	<u>1,276,915</u>
<u>255,619</u>	<u>523,565</u>	<u>725,492</u>	<u>181,243</u>	<u>1,785,918</u>	<u>109,159</u>	<u>808,430</u>	<u>1,293,846</u>
<u>\$ 281,284</u>	<u>\$ 1,122,319</u>	<u>\$ 797,853</u>	<u>\$ 195,446</u>	<u>\$ 1,814,606</u>	<u>\$ 115,620</u>	<u>\$ 894,098</u>	<u>\$ 1,374,851</u>
(continued)							

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2002

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets						
Cash and Cash Equivalents	\$ 113,268	\$ 49,328	\$ 428	\$ 1,941,738	\$ 54,052	\$ 11,094
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	476,980	-	-
Property Taxes Recievable	-	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	7,067	-	-
Intergovernmental Receivable	-	-	-	5,413,113	-	-
Materials and Supplies Inventory	1,423	-	-	951,522	18,927	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	1,957	-	-	-	-	-
Total Assets	<u>116,648</u>	<u>\$ 49,328</u>	<u>\$ 428</u>	<u>\$ 8,790,420</u>	<u>\$ 72,979</u>	<u>\$ 11,094</u>
Liabilities						
Accounts Payable	\$ 11,749	\$ -	\$ -	\$ 150,763	\$ 3,085	\$ -
Accrued Wages	24,569	-	-	506,837	-	-
Contracts Payable	-	-	-	412,305	-	-
Due to Other Funds	8,540	-	-	49,390	-	-
Intergovernmental Payable	1,483	-	-	19,566	-	-
Retainage Payable	-	-	-	476,980	-	-
Deferred Revenue	-	-	-	4,163,473	-	-
Total Liabilities	<u>46,341</u>	<u>-</u>	<u>-</u>	<u>5,779,314</u>	<u>3,085</u>	<u>-</u>
Fund Balances						
Reserved for Encumbrances	22,852	-	-	992,090	20,125	1,047
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	47,455	49,328	428	2,019,016	49,769	10,047
Total Fund Balances	<u>70,307</u>	<u>49,328</u>	<u>428</u>	<u>3,011,106</u>	<u>69,894</u>	<u>11,094</u>
Total Liabilities and Fund Balances	<u>\$ 116,648</u>	<u>\$ 49,328</u>	<u>\$ 428</u>	<u>\$ 8,790,420</u>	<u>\$ 72,979</u>	<u>\$ 11,094</u>

Real Estate Assessment	Other Public Safety	Other	Total
\$ 1,333,914	\$ 982,232	\$ 401,896	\$ 14,660,329
-	-	-	476,980
-	-	-	545,293
-	-	-	9,357
-	-	27,960	174,541
-	590,314	134,888	9,471,029
405	51,670	-	1,035,714
-	-	-	1,493,087
<u>7,027</u>	<u>-</u>	<u>2,081</u>	<u>48,738</u>
<u>\$ 1,341,346</u>	<u>\$ 1,624,216</u>	<u>\$ 566,825</u>	<u>\$ 27,915,068</u>

\$ 19,789	\$ 18,262	\$ 14,990	\$ 575,882
113,965	42,704	1,187	867,095
-	-	-	414,004
19,660	4,310	480	110,930
6,208	2,413	4,676	80,635
-	-	-	476,980
<u>-</u>	<u>388,179</u>	<u>24,185</u>	<u>7,628,147</u>
<u>159,622</u>	<u>455,868</u>	<u>45,518</u>	<u>10,153,673</u>

83,777	126,063	141,643	4,153,395
-	-	-	1,493,087
<u>1,097,947</u>	<u>1,042,285</u>	<u>379,664</u>	<u>12,114,913</u>
<u>1,181,724</u>	<u>1,168,348</u>	<u>521,307</u>	<u>17,761,395</u>
<u>\$ 1,341,346</u>	<u>\$ 1,624,216</u>	<u>\$ 566,825</u>	<u>\$ 27,915,068</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2002

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<i>Assets</i>			
Cash and Cash Equivalents	\$ 159,820	\$ 200,940	\$ 360,760
Special Assessments Receivable	<u>5,206,749</u>	<u>-</u>	<u>5,206,749</u>
<i>Total Assets</i>	<u>\$ 5,366,569</u>	<u>\$ 200,940</u>	<u>\$ 5,567,509</u>
<i>Liabilities</i>			
Deferred Revenue	<u>\$ 5,206,749</u>	<u>\$ -</u>	<u>\$ 5,206,749</u>
<i>Fund Balances</i>			
Reserved for Debt Service	<u>159,820</u>	<u>200,940</u>	<u>360,760</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 5,366,569</u>	<u>\$ 200,940</u>	<u>\$ 5,567,509</u>

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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2002

	Jail Capital Improvements	Mental Retardation and Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Assets						
Cash and Cash Equivalents	\$ 6,775	\$ 296,578	\$ 330,405	\$ 5,413	\$ -	\$ 11,641,773
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	3,640	-	-	-	5,843
Total Assets	<u>\$ 6,775</u>	<u>\$ 300,218</u>	<u>\$ 330,405</u>	<u>\$ 5,413</u>	<u>\$ -</u>	<u>\$ 11,647,616</u>
Liabilities						
Accounts Payable	\$ -	\$ 7,398	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	16,243
Retainage Payable	-	3,640	-	-	-	5,843
Total Liabilities	<u>-</u>	<u>11,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,086</u>
Fund Balances						
Reserved for Encumbrances	-	-	295,130	-	-	247,520
Undesignated, Reported in:						
Capital Projects Funds	6,775	289,180	35,275	5,413	-	11,378,010
Total Fund Balances	<u>6,775</u>	<u>289,180</u>	<u>330,405</u>	<u>5,413</u>	<u>-</u>	<u>11,625,530</u>
Total Liabilities and Fund Balances	<u>\$ 6,775</u>	<u>\$ 300,218</u>	<u>\$ 330,405</u>	<u>\$ 5,413</u>	<u>\$ -</u>	<u>\$ 11,647,616</u>

<u>Survey Monument</u>	<u>Total</u>
\$ 659	\$ 12,281,603
<u>-</u>	<u>9,483</u>
<u>\$ 659</u>	<u>\$ 12,291,086</u>

\$ -	\$ 7,398
-	16,243
<u>-</u>	<u>9,483</u>
<u>-</u>	<u>33,124</u>

-	542,650
<u>659</u>	<u>11,715,312</u>
<u>659</u>	<u>12,257,962</u>
<u>\$ 659</u>	<u>\$ 12,291,086</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 513,494	\$ -	\$ -	\$ 513,494
Permissive Sales Tax	1,303,845	-	-	1,303,845
Charges for Services	7,168,979	-	-	7,168,979
Licenses and Permits	1,575	-	-	1,575
Fines and Forfeitures	271,268	-	-	271,268
Intergovernmental	27,276,870	-	6,923,375	34,200,245
Special Assessments	2,150	499,160	-	501,310
Interest	52,320	-	-	52,320
Other	534,685	-	12,725	547,410
Total Revenues	<u>37,125,186</u>	<u>499,160</u>	<u>6,936,100</u>	<u>44,560,446</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,779,108	-	-	3,779,108
Judicial	2,719,411	-	-	2,719,411
Public Safety	3,394,651	-	-	3,394,651
Public Works	16,012,766	-	-	16,012,766
Health	7,822,044	-	-	7,822,044
Human Services	423,677	-	-	423,677
Capital Outlay	-	-	8,330,772	8,330,772
Intergovernmental	3,983,778	-	-	3,983,778
Debt Service:				
Principal Retirement	8,839	265,310	-	274,149
Interest and Fiscal Charges	1,196	195,458	-	196,654
Total Expenditures	<u>38,145,470</u>	<u>460,768</u>	<u>8,330,772</u>	<u>46,937,010</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,020,284)</u>	<u>38,392</u>	<u>(1,394,672)</u>	<u>(2,376,564)</u>
Other Financing Sources				
Operating Transfers - In	-	-	4,240,967	4,240,967
Proceeds from Sale of Fixed Assets	15,150	-	-	15,150
Inception of Capital Lease	21,322	-	-	21,322
Total Other Financing Sources	<u>36,472</u>	<u>-</u>	<u>4,240,967</u>	<u>4,277,439</u>
Net Change in Fund Balances	(983,812)	38,392	2,846,295	1,900,875
Fund Balances Beginning of Year	<u>18,745,207</u>	<u>322,368</u>	<u>9,411,667</u>	<u>28,479,242</u>
Fund Balances End of Year	<u>\$ 17,761,395</u>	<u>\$ 360,760</u>	<u>\$ 12,257,962</u>	<u>\$ 30,380,117</u>

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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2002

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Revenues						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ 9,357	\$ -
Permissive Sales Tax	-	-	-	-	129,174	-
Charges for Services	-	-	-	96,347	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	175,504	1,168,908	5,176,078	3,960,817	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	17,168
Other	-	-	18,617	-	-	-
Total Revenues	<u>175,504</u>	<u>1,168,908</u>	<u>5,194,695</u>	<u>4,057,164</u>	<u>138,531</u>	<u>17,168</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	36,589
Judicial	-	-	-	-	51,189	-
Public Safety	-	785,433	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	7,267,222	-	-	-
Human Services	191,844	-	15,067	-	-	-
Intergovernmental	-	-	-	3,983,778	-	-
Principal Retirement	-	-	5,939	-	-	-
Interest and Fiscal Charges	-	-	781	-	-	-
Total Expenditures	<u>191,844</u>	<u>785,433</u>	<u>7,289,009</u>	<u>3,983,778</u>	<u>51,189</u>	<u>36,589</u>
Excess of Revenues Over (Under) Expenditure	<u>(16,340)</u>	<u>383,475</u>	<u>(2,094,314)</u>	<u>73,386</u>	<u>87,342</u>	<u>(19,421)</u>
Other Financing Sources						
Proceeds from Sale of Fixed Assets	-	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(16,340)</u>	<u>383,475</u>	<u>(2,094,314)</u>	<u>73,386</u>	<u>87,342</u>	<u>(19,421)</u>
Fund Balances Beginning of Year	<u>86,319</u>	<u>1,045,886</u>	<u>3,335,714</u>	<u>755,893</u>	<u>2,303,833</u>	<u>52,814</u>
Fund Balances End of Year	<u>\$ 69,979</u>	<u>\$ 1,429,361</u>	<u>\$ 1,241,400</u>	<u>\$ 829,279</u>	<u>\$ 2,391,175</u>	<u>\$ 33,393</u>

HOME Program	911 System	Certificate of Title Administration	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection
\$ -	\$ 504,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,412,192	-	7,236	50,910	791,837	900,088
-	-	-	-	-	-	-	-
-	-	-	-	-	-	45,061	-
1,618,368	68,762	-	235,570	2,345,667	-	2,441	-
-	-	-	-	-	-	-	-
471	-	-	-	2,659	-	-	4,150
111,528	-	9	-	-	-	52,723	181,790
<u>1,730,367</u>	<u>572,899</u>	<u>1,412,201</u>	<u>235,570</u>	<u>2,355,562</u>	<u>50,910</u>	<u>892,062</u>	<u>1,086,028</u>
-	-	-	-	-	-	364,646	1,042,073
-	-	1,701,408	-	-	-	646,644	-
-	532,811	-	-	-	4,469	-	-
1,702,346	-	-	-	2,344,011	59,778	-	-
-	-	-	11,043	-	-	-	-
-	-	-	216,766	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,900
-	-	-	-	-	-	-	415
<u>1,702,346</u>	<u>532,811</u>	<u>1,701,408</u>	<u>227,809</u>	<u>2,344,011</u>	<u>64,247</u>	<u>1,011,290</u>	<u>1,045,388</u>
<u>28,021</u>	<u>40,088</u>	<u>(289,207)</u>	<u>7,761</u>	<u>11,551</u>	<u>(13,337)</u>	<u>(119,228)</u>	<u>40,640</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	21,322
-	-	-	-	-	-	-	21,322
28,021	40,088	(289,207)	7,761	11,551	(13,337)	(119,228)	61,962
227,598	483,477	1,014,699	173,482	1,774,367	122,496	927,658	1,231,884
<u>\$ 255,619</u>	<u>\$ 523,565</u>	<u>\$ 725,492</u>	<u>\$ 181,243</u>	<u>\$ 1,785,918</u>	<u>\$ 109,159</u>	<u>\$ 808,430</u>	<u>\$ 1,293,846</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2002

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	1,174,671	-	-
Charges for Services	530,157	5,000	-	5,811	190,360	8,020
Licenses and Permits	-	-	-	1,575	-	-
Fines and Forfeitures	3,050	-	-	140,707	-	-
Intergovernmental	-	-	-	10,724,462	-	-
Special Assessments	-	-	-	2,150	-	-
Interest	-	-	-	24,725	-	-
Other	13,865	-	-	125,938	-	-
Total Revenues	<u>547,072</u>	<u>5,000</u>	<u>-</u>	<u>12,200,039</u>	<u>190,360</u>	<u>8,020</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	8,476
Public Safety	-	1,605	-	-	172,108	-
Public Works	-	-	-	11,815,999	-	-
Health	543,779	-	-	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	<u>543,779</u>	<u>1,605</u>	<u>-</u>	<u>11,815,999</u>	<u>172,108</u>	<u>8,476</u>
Excess of Revenues Over (Under) Expenditure	<u>3,293</u>	<u>3,395</u>	<u>-</u>	<u>384,040</u>	<u>18,252</u>	<u>(456)</u>
Other Financing Sources						
Proceeds from Sale of Fixed Assets	-	-	-	15,150	-	-
Inception of Capital Lease	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,150</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>3,293</u>	<u>3,395</u>	<u>-</u>	<u>399,190</u>	<u>18,252</u>	<u>(456)</u>
Fund Balances Beginning of Year	<u>67,014</u>	<u>45,933</u>	<u>428</u>	<u>2,611,916</u>	<u>51,642</u>	<u>11,550</u>
Fund Balances End of Year	<u>\$ 70,307</u>	<u>\$ 49,328</u>	<u>\$ 428</u>	<u>\$ 3,011,106</u>	<u>\$ 69,894</u>	<u>\$ 11,094</u>

Real Estate Assessment	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ 513,494
-	-	-	1,303,845
2,642,215	178,168	350,638	7,168,979
-	-	-	1,575
-	82,450	-	271,268
-	1,593,119	207,174	27,276,870
-	-	-	2,150
-	3,147	-	52,320
30,188	27	-	534,685
<u>2,672,403</u>	<u>1,856,911</u>	<u>557,812</u>	<u>37,125,186</u>

2,334,613	-	1,187	3,779,108
-	-	311,694	2,719,411
-	1,898,225	-	3,394,651
-	-	90,632	16,012,766
-	-	-	7,822,044
-	-	-	423,677
-	-	-	3,983,778
-	-	-	8,839
-	-	-	1,196
<u>2,334,613</u>	<u>1,898,225</u>	<u>403,513</u>	<u>38,145,470</u>

<u>337,790</u>	<u>(41,314)</u>	<u>154,299</u>	<u>(1,020,284)</u>
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-	-	-	15,150
-	-	-	21,322
-	-	-	36,472

337,790	(41,314)	154,299	(983,812)
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<u>843,934</u>	<u>1,209,662</u>	<u>367,008</u>	<u>18,745,207</u>
<u>\$ 1,181,724</u>	<u>\$ 1,168,348</u>	<u>\$ 521,307</u>	<u>\$ 17,761,395</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2002

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<i>Revenues</i>			
Special Assessments	\$ 499,160	\$ -	\$ 499,160
<i>Expenditures</i>			
Debt Service:			
Principal Retirement	265,310	-	265,310
Interest and Fiscal Charges	195,458	-	195,458
<i>Total Expenditures</i>	460,768	-	460,768
<i>Excess of Revenues Over Expenditures</i>	38,392	-	38,392
<i>Fund Balances Beginning of Year</i>	121,428	200,940	322,368
<i>Fund Balances End of Year</i>	\$ 159,820	\$ 200,940	\$ 360,760

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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2002

	Jail Capital Improvements	Mental Retardation and Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 6,923,375	\$ -
Other	-	-	-	-	-	-
Total Revenues	-	-	-	-	6,923,375	-
Expenditures						
Capital Outlay	-	833,356	10,240	-	6,923,375	547,469
Excess of Revenues Under Expenditures	-	(833,356)	(10,240)	-	-	(547,469)
Other Financing Sources						
Operating Transfers - In	-	400,000	-	-	-	3,840,967
Net Change in Fund Balances	-	(433,356)	(10,240)	-	-	3,293,498
Fund Balances Beginning of Year	6,775	722,536	340,645	5,413	-	8,332,032
Fund Balances End of Year	<u>\$ 6,775</u>	<u>\$ 289,180</u>	<u>\$ 330,405</u>	<u>\$ 5,413</u>	<u>\$ -</u>	<u>\$ 11,625,530</u>

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 6,923,375
<u>12,725</u>	<u>12,725</u>
<u>12,725</u>	<u>6,936,100</u>
 <u>16,332</u>	 <u>8,330,772</u>
<u>(3,607)</u>	<u>(1,394,672)</u>
 <u>-</u>	 <u>4,240,967</u>
(3,607)	2,846,295
<u>4,266</u>	<u>9,411,667</u>
<u><u>\$ 659</u></u>	<u><u>\$ 12,257,962</u></u>

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

Fund Descriptions – Nonmajor Enterprise Funds

Nonmajor Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Water - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Molly - To account for the payment of liabilities still owed attributable to the discontinued operations of the Hospital.

Nist - To account for the payment of liabilities still owed attributable to the discontinued operations of the Home.

STARK COUNTY, OHIO

Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2002

	Enterprise Funds			
	Water	Molly	Nist	Total
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 540,125	\$ 10	\$ 66,490	\$ 606,625
Accounts Receivable	29,277	-	-	29,277
Special Assessments Receivable	257,173	-	-	257,173
Materials and Supplies Inventory	87,634	-	-	87,634
Total Current Assets	<u>914,209</u>	<u>10</u>	<u>66,490</u>	<u>980,709</u>
Noncurrent Assets				
Land and Construction in Progress	-	26,400	-	26,400
Depreciable Capital Assets, Net	5,419,153	13,067	-	5,432,220
Total Noncurrent Assets	<u>5,419,153</u>	<u>39,467</u>	<u>-</u>	<u>5,458,620</u>
Total Assets	<u>\$ 6,333,362</u>	<u>\$ 39,477</u>	<u>\$ 66,490</u>	<u>\$ 6,439,329</u>
Liabilities				
Current Liabilities				
Accounts Payable	\$ 32,436	\$ -	\$ -	\$ 32,436
Accrued Wages	2,903	-	-	2,903
Compensated Absences Payable	736	-	-	736
Due to Other Funds	480	-	-	480
Intergovernmental Payable	1,478	-	-	1,478
Notes Payable	257,173	-	-	257,173
General Obligation Bonds Payable	5,000	-	-	5,000
Total Current Liabilities	<u>300,206</u>	<u>-</u>	<u>-</u>	<u>300,206</u>
Long-Term Liabilities				
General Obligation Bonds Payable (Net of Current Portion)	860,000	-	-	860,000
Total Liabilities	<u>1,160,206</u>	<u>-</u>	<u>-</u>	<u>1,160,206</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	4,296,981	39,467	-	4,336,448
Unrestricted	876,175	10	66,490	942,675
Total Net Assets	<u>\$ 5,173,156</u>	<u>\$ 39,477</u>	<u>\$ 66,490</u>	<u>\$ 5,279,123</u>

STARK COUNTY, OHIO

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Nonmajor Enterprise Funds

For the Year Ended December 31, 2002

	Enterprise Funds			
	Water	Molly	Nist	Total
Operating Revenues				
Charges for Services	\$ 487,962	\$ 1,379	\$ 4,142	\$ 493,483
Operating Expenses				
Salaries	22,812	9,992	(54)	32,750
Contractual Services	238,225	36,204	75,335	349,764
Materials and Supplies	109	10,026	-	10,135
Depreciation	130,280	2,110	-	132,390
Other	66,739	-	-	66,739
Total Operating Expenses	458,165	58,332	75,281	591,778
Operating Income (Loss)	29,797	(56,953)	(71,139)	(98,295)
Non-Operating Expenses				
Interest and Fiscal Charges	(63,248)	-	-	(63,248)
Loss before Capital Contributions and Transfers	(33,451)	(56,953)	(71,139)	(161,543)
Capital Contributions	63,605	-	-	63,605
Transfers Out	-	(4,140,967)	-	(4,140,967)
Change in Net Assets	30,154	(4,197,920)	(71,139)	(4,238,905)
Net Assets Beginning of Year	5,143,002	4,237,397	137,629	9,518,028
Net Assets End of Year	\$ 5,173,156	\$ 39,477	\$ 66,490	\$ 5,279,123

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2002

	Water	Molly	Nist	Total
<i>Cash Flows from Operating Activities</i>				
Cash Received from Customers	\$ 530,550	\$ 1,379	\$ 4,142	\$ 536,071
Cash Payments for Employee Services and Benefits	(19,441)	(9,992)	(3,490)	(32,923)
Cash Payments to Suppliers for Goods and Services	(264,225)	(52,237)	(75,335)	(391,797)
Cash Payments for Other Operating Expenses	(32,288)	-	-	(32,288)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>214,596</u>	<u>(60,850)</u>	<u>(74,683)</u>	<u>79,063</u>
<i>Cash Flows from Noncapital Financing Activities</i>				
Transfers Out	-	(4,140,967)	-	(4,140,967)
<i>Cash Flows from Capital and Related Financing Activities</i>				
Proceeds from Capital Debt	257,173	-	-	257,173
Principal Paid on Capital Debt	(379,660)	-	-	(379,660)
Interest Paid on Capital Debt	(63,248)	-	-	(63,248)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(185,735)</u>	<u>-</u>	<u>-</u>	<u>(185,735)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	28,861	(4,201,817)	(74,683)	(4,247,639)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>511,264</u>	<u>4,201,827</u>	<u>141,173</u>	<u>4,854,264</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 540,125</u>	<u>\$ 10</u>	<u>\$ 66,490</u>	<u>\$ 606,625</u>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</i>				
<i>Operating Income (Loss)</i>	<u>\$ 29,797</u>	<u>\$ (56,953)</u>	<u>\$ (71,139)</u>	<u>\$ (98,295)</u>
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</i>				
Depreciation Expense	130,280	2,110	-	132,390
(Increase) Decrease in Assets				
Accounts Receivable	(14,899)	-	-	(14,899)
Materials and Supplies Inventory	5,362	-	-	5,362
Special Assessments Receivable	57,487	-	-	57,487
Increase (Decrease) in Liabilities				
Accounts Payable	3,198	(6,007)	-	(2,809)
Accrued Wages and Benefits	2,903	-	-	2,903
Compensated Absences Payable	(1,457)	-	(3,544)	(5,001)
Due to Other Funds	480	-	-	480
Intergovernmental Payable	1,445	-	-	1,445
<i>Total Adjustments</i>	<u>184,799</u>	<u>(3,897)</u>	<u>(3,544)</u>	<u>177,358</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$ 214,596</u>	<u>\$ (60,850)</u>	<u>\$ (74,683)</u>	<u>\$ 79,063</u>

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

Fund Descriptions – Internal Service Funds

Internal Service Funds

Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Self Insurance - To account for a medical benefits and liability self-insurance program for the County. The primary source of revenue is monthly fees and General fund transfers, any balance on hand is held until used.

Workers' Compensation - To account for revenues used to provide workers' compensation benefits to employees.

STARK COUNTY, OHIO

Statement of Net Assets

All Internal Service Funds

December 31, 2002

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Cash and Cash Equivalents	\$ 4,016,906	\$ 8,061,772	\$ 12,078,678
Accounts	-	2,371	2,371
Due from Other Funds	442,880	-	442,880
Total Assets	\$ 4,459,786	\$ 8,064,143	\$ 12,523,929
Liabilities			
Accounts Payable	\$ 2,200	\$ -	\$ 2,200
Intergovernmental Payable	-	1,142,294	1,142,294
Claims Payable	1,024,318	3,327,954	4,352,272
Total Liabilities	1,026,518	4,470,248	5,496,766
Net Assets			
Unrestricted	3,433,268	3,593,895	7,027,163
Total Net Assets	\$ 3,433,268	\$ 3,593,895	\$ 7,027,163

STARK COUNTY, OHIO

Statement of Revenues, Expenses, and Changes in Fund Net Assets

All Internal Service Funds

For the Year Ended December 31, 2002

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 5,808,926	\$ 5,739	\$ 5,814,665
Other	-	307,768	307,768
Total Operating Revenues	<u>5,808,926</u>	<u>313,507</u>	<u>6,122,433</u>
Operating Expenses			
Contractual Services	76,051	42,708	118,759
Claims and Judgments	7,272,521	1,754,360	9,026,881
Other	498	-	498
Total Operating Expenses	<u>7,349,070</u>	<u>1,797,068</u>	<u>9,146,138</u>
Operating Loss	<u>(1,540,144)</u>	<u>(1,483,561)</u>	<u>(3,023,705)</u>
Net Assets Beginning of Year	<u>4,973,412</u>	<u>5,077,456</u>	<u>10,050,868</u>
Net Assets End of Year	<u>\$ 3,433,268</u>	<u>\$ 3,593,895</u>	<u>\$ 7,027,163</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2002

	Self Insurance	Workers' Compensation	Total
<i>Cash Flows from Operating Activities</i>			
Cash Received from Interfund Services Provided	\$ 5,800,463	\$ 5,739	\$ 5,806,202
Cash Received from Other Operating Revenues	-	305,397	305,397
Cash Payments to Suppliers for Goods and Services	(76,051)	(52,187)	(128,238)
Cash Payments for Claims	(6,972,113)	(387,148)	(7,359,261)
Cash Payments for Other Operating Expenses	<u>(498)</u>	<u>-</u>	<u>(498)</u>
<i>Net Cash Used for Operating Activities</i>	(1,248,199)	(128,199)	(1,376,398)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>5,265,105</u>	<u>8,189,971</u>	<u>13,455,076</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 4,016,906</u>	<u>\$ 8,061,772</u>	<u>\$ 12,078,678</u>
<i>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</i>			
<i>Operating Loss</i>	<u>\$ (1,540,144)</u>	<u>\$ (1,483,561)</u>	<u>\$ (3,023,705)</u>
<i>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities</i>			
(Increase) Decrease in Assets			
Accounts Receivable	9,762	(2,371)	7,391
Due from Other Funds	(18,225)	-	(18,225)
Increase (Decrease) in Liabilities			
Accounts Payable	-	(9,479)	(9,479)
Intergovernmental Payable	-	1,001,933	1,001,933
Claims Payable	<u>300,408</u>	<u>365,279</u>	<u>665,687</u>
<i>Total Adjustments</i>	<u>291,945</u>	<u>1,355,362</u>	<u>1,647,307</u>
<i>Net Cash Used for Operating Activities</i>	<u>\$ (1,248,199)</u>	<u>\$ (128,199)</u>	<u>\$ (1,376,398)</u>

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

Fund Descriptions – Fiduciary Funds

Private Purpose Trust Funds

Private Purpose Trust Funds are accounted for in essentially the same manner as governmental funds.

George C. Brissel - To account for the money as set forth in the trust agreement.

MRDD Gifts & Donations – To account for monies received in trust to be used by the MRDD board.

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

Undivided General Tax - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds.

Undivided Personal Tax - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Court Agency - To account for clerk of courts auto title fees, county court, juvenile court and probate court related receipts.

Other Agency Funds –

Local Government Revenue Assistance
Estimated Tax

Highway Escrow County

Highway Escrow State

Undivided Estate Tax

Undivided Motel Tax

Trailer Tax

Local Government

Municipal Road

Subdivision Auto Registration

Cigarette Tax

Law Library

Payroll Deductions

Subdivision Gas Tax

Library and Local Government Support

Sumser Trust

Stark Council of Governments

Stark-Tuscarawas-Wayne Joint Solid Waste
Management District

Special Emergency Planning

Ohio Family and Child First Grant

Stark County Health Department

Stark County Regional Planning Commission

Multi-County Juvenile Attention System

Stark County Park District

Stark Soil and Water Conservation District

Sheriff Inmate Services

Stark Regional Community Corrections Center

Forfeited Land Sale

MH Administrative Services

Real Estate Prepayment

Tax Lien Sales

STARK COUNTY, OHIO

Combining Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2002

	Private-Purpose Trust		
	George C. Brissel	MRDD Gifts & Donations	Agency Funds
Assets			
Cash and Cash Equivalents	\$ 2,190	\$ 407,092	\$ 22,452,238
Cash and Cash Equivalents in Segregated Accounts	-	-	2,165,665
Receivables:			
Taxes	-	-	280,012,915
Special Assessments	-	-	8,467,022
Intergovernmental Receivable	-	-	17,236,686
Total Assets	<u>\$ 2,190</u>	<u>\$ 407,092</u>	<u>\$ 330,334,526</u>
Liabilities			
Intergovernmental Payable	\$ -	\$ -	\$ 318,636,912
Deposits Held and Due to Others	-	-	2,890,876
Undistributed Assets	-	-	8,806,738
Total Liabilities	<u>-</u>	<u>-</u>	<u>\$ 330,334,526</u>
Net Assets			
Restricted for Other Purposes	-	407,092	
Unrestricted	<u>2,190</u>	<u>-</u>	
Total Liabilities and Net Assets	<u>\$ 2,190</u>	<u>\$ 407,092</u>	

STARK COUNTY

Combining Statement of Changes in Fiduciary Net Assets

Private Purpose Trust Funds

December 31, 2002

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Total</u>
<i>Additions</i>			
Interest	<u>\$ -</u>	<u>\$ 7,837</u>	<u>\$ 7,837</u>
<i>Deductions</i>			
Capital Outlay	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<i>Change in Net Assets</i>	<u>-</u>	<u>2,837</u>	<u>2,837</u>
<i>Net Assets - Beginning</i>	<u>2,190</u>	<u>404,255</u>	<u>406,445</u>
<i>Net Assets - Ending</i>	<u>\$ 2,190</u>	<u>\$ 407,092</u>	<u>\$ 409,282</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
Undivided General Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 8,377,673	\$ 236,964,221	\$ 237,803,316	\$ 7,538,578
Taxes Receivable	207,093,560	217,154,767	207,093,560	217,154,767
Special Assessments	7,955,099	511,923	-	8,467,022
Due from Other Funds	715,899	-	715,899	-
Total Assets	\$ 224,142,231	\$ 454,630,911	\$ 445,612,775	\$ 233,160,367
<i>Liabilities:</i>				
Due to Other Funds	\$ 1,317,108	\$ -	\$ 1,317,108	\$ -
Intergovernmental Payable	222,825,123	453,418,590	443,083,346	233,160,367
Total Liabilities	\$ 224,142,231	\$ 453,418,590	\$ 444,400,454	\$ 233,160,367
Undivided Personal Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 3,847,420	\$ 60,569,351	\$ 62,716,915	\$ 1,699,856
Taxes Receivable	57,527,906	59,412,675	57,527,906	59,412,675
Total Assets	\$ 61,375,326	\$ 119,982,026	\$ 120,244,821	\$ 61,112,531
<i>Liabilities:</i>				
Due to Other Funds	\$ 234,291	\$ -	\$ 234,291	\$ -
Intergovernmental Payable	61,141,035	119,703,430	119,731,934	61,112,531
Total Liabilities	\$ 61,375,326	\$ 119,703,430	\$ 119,966,225	\$ 61,112,531
Undivided Estate Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 5,226,779	\$ 8,394,493	\$ 9,665,891	\$ 3,955,381
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 5,226,779	\$ 8,394,493	\$ 9,665,891	\$ 3,955,381
Local Government				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 15,571,761	\$ 15,571,761	\$ -
Intergovernmental Receivable	5,697,577	5,696,537	5,697,577	5,696,537
Total Assets	\$ 5,697,577	\$ 21,268,298	\$ 21,269,338	\$ 5,696,537
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 5,697,577	\$ 21,268,298	\$ 21,269,338	\$ 5,696,537
Total Liabilities	\$ 5,697,577	\$ 21,268,298	\$ 21,269,338	\$ 5,696,537

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (continued)

For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
Library and Local Government Support				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 14,919,374	\$ 14,919,374	\$ -
Intergovernmental Receivable	<u>8,976,079</u>	<u>8,924,190</u>	<u>8,976,079</u>	<u>8,924,190</u>
Total Assets	<u>\$ 8,976,079</u>	<u>\$ 23,843,564</u>	<u>\$ 23,895,453</u>	<u>\$ 8,924,190</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 8,976,079</u>	<u>\$ 23,843,564</u>	<u>\$ 23,895,453</u>	<u>\$ 8,924,190</u>
Court Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 2,187,337</u>	<u>\$ 71,660,454</u>	<u>\$ 71,699,955</u>	<u>\$ 2,147,836</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 2,187,337</u>	<u>\$ 71,660,454</u>	<u>\$ 71,699,955</u>	<u>\$ 2,147,836</u>
Other Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 10,640,647	\$ 69,405,823	\$ 70,788,047	\$ 9,258,423
Cash and Cash Equivalents in Segregated Accounts	16,490	1,339	-	17,829
Taxes Receivable	2,769,042	3,445,473	2,769,042	3,445,473
Accounts Receivable	2,116	-	2,116	-
Intergovernmental Receivable	2,955,370	2,615,959	2,955,370	2,615,959
Due from Other Funds	<u>92,732</u>	<u>-</u>	<u>92,732</u>	<u>-</u>
Total Assets	<u>\$ 16,476,397</u>	<u>\$ 75,468,594</u>	<u>\$ 76,607,307</u>	<u>\$ 15,337,684</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ 865,686	\$ -	\$ 865,686	\$ -
Intergovernmental Payable	5,945,125	11,707,990	11,865,209	5,787,906
Undistributed Monies	9,334,545	32,660,330	33,188,137	8,806,738
Deposits Held and Due to Others	<u>331,041</u>	<u>31,938,185</u>	<u>31,526,186</u>	<u>743,040</u>
Total Liabilities	<u>\$ 16,476,397</u>	<u>\$ 76,306,505</u>	<u>\$ 77,445,218</u>	<u>\$ 15,337,684</u>
All Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 28,092,519	\$ 405,825,023	\$ 411,465,304	\$ 22,452,238
Cash and Cash Equivalents in Segregated Accounts	2,203,827	71,661,793	71,699,955	2,165,665
Taxes Receivable	267,390,508	280,012,915	267,390,508	280,012,915
Accounts Receivable	2,116	-	2,116	-
Special Assessments	7,955,099	511,923	-	8,467,022
Intergovernmental Receivable	17,629,026	17,236,686	17,629,026	17,236,686
Due from Other Funds	<u>808,631</u>	<u>-</u>	<u>808,631</u>	<u>-</u>
Total Assets	<u>\$ 324,081,726</u>	<u>\$ 775,248,340</u>	<u>\$ 768,995,540</u>	<u>\$ 330,334,526</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ 2,417,085	\$ -	\$ 2,417,085	\$ -
Intergovernmental Payable	309,811,718	638,336,365	629,511,171	318,636,912
Undistributed Monies	9,334,545	32,660,330	33,188,137	8,806,738
Deposits Held and Due to Others	<u>2,518,378</u>	<u>103,598,639</u>	<u>103,226,141</u>	<u>2,890,876</u>
Total Liabilities	<u>\$ 324,081,726</u>	<u>\$ 774,595,334</u>	<u>\$ 768,342,534</u>	<u>\$ 330,334,526</u>

Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual
(Non-GAAP)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund
For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 12,781,000	\$ 12,410,088	\$ 12,466,483	\$ 56,395
Permissive Sales Tax	10,000	135,147	135,147	-
Charges for Services	10,748,300	12,403,140	13,673,555	1,270,415
Licenses and Permits	62,000	62,000	63,315	1,315
Fines and Forfeitures	400,000	400,000	414,884	14,884
Intergovernmental	10,509,942	10,981,501	10,324,727	(656,774)
Interest	5,551,000	4,035,750	3,975,947	(59,803)
Rentals	350,000	350,000	438,582	88,582
Other	2,690,000	2,033,915	1,770,164	(263,751)
Total Revenues	43,102,242	42,811,541	43,262,804	451,263
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	1,299,837	1,278,391	1,230,865	47,526
Materials and Supplies	50,125	57,982	55,344	2,638
Contractual Services	2,725,857	1,834,079	1,814,002	20,077
Capital Outlay	28,918	73,080	73,035	45
Other	565,688	736,133	271,397	464,736
Total Commissioners' Office	4,670,425	3,979,665	3,444,643	535,022
County Auditor				
Personal Services	1,203,914	1,181,725	1,177,924	3,801
Materials and Supplies	12,619	8,619	8,070	549
Contractual Services	152,517	197,219	196,664	555
Capital Outlay	7,663	3,940	3,940	-
Other	14,207	14,417	14,255	162
Total County Auditor	1,390,920	1,405,920	1,400,853	5,067
County Treasurer				
Personal Services	581,156	581,156	570,959	10,197
Materials and Supplies	9,753	2,753	978	1,775
Contractual Services	74,082	86,082	85,677	405
Capital Outlay	5,000	-	-	-
Total County Treasurer	669,991	669,991	657,614	12,377
Prosecuting Attorney				
Personal Services	2,447,553	2,387,197	2,386,751	446
Materials and Supplies	39,726	44,980	44,755	225
Contractual Services	46,756	42,739	42,739	-
Capital Outlay	16,402	14,184	14,184	-
Other	50,628	50,628	50,628	-
Total Prosecuting Attorney	\$ 2,601,065	\$ 2,539,728	\$ 2,539,057	\$ 671

(continued)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Recorder				
Personal Services	\$ 447,031	\$ 447,031	\$ 446,077	\$ 954
Materials and Supplies	11,049	12,059	11,736	323
Contractual Services	23,928	23,933	23,930	3
Capital Outlay	1,415	-	-	-
Other	1,400	1,800	1,374	426
Total Recorder	<u>484,823</u>	<u>484,823</u>	<u>483,117</u>	<u>1,706</u>
Citizen's Building Operating				
Personal Services	145,500	340,500	307,076	33,424
Materials and Supplies	169,345	360,240	340,392	19,848
Contractual Services	109,204	127,530	121,981	5,549
Capital Outlay	-	220	220	-
Other	454,500	25,059	24,953	106
Total Citizen's Building Operating	<u>878,549</u>	<u>853,549</u>	<u>794,622</u>	<u>58,927</u>
Board of Elections				
Personal Services	1,045,359	1,086,758	1,055,997	30,761
Materials and Supplies	52,449	76,249	76,024	225
Contractual Services	109,245	139,045	136,349	2,696
Capital Outlay	7,240	7,240	-	7,240
Other	5,926	8,226	7,508	718
Total Board of Elections	<u>1,220,219</u>	<u>1,317,518</u>	<u>1,275,878</u>	<u>41,640</u>
Data Processing				
Personal Services	1,400,257	1,450,257	1,437,681	12,576
Materials and Supplies	43,828	60,828	57,597	3,231
Contractual Services	870,208	619,908	614,769	5,139
Capital Outlay	475,158	655,658	651,639	4,019
Other	2,250	5,050	3,585	1,465
Total Data Processing	<u>2,791,701</u>	<u>2,791,701</u>	<u>2,765,271</u>	<u>26,430</u>
Buildings and Grounds Maintenance				
Personal Services	142,474	144,168	142,529	1,639
Materials and Supplies	250,318	311,096	306,218	4,878
Contractual Services	200,213	210,740	209,335	1,405
Capital Outlay	8,129	129	-	129
Total Buildings and Grounds Maintenance	<u>601,134</u>	<u>666,133</u>	<u>658,082</u>	<u>8,051</u>
Total General Government - Legislative and Executive	<u>15,308,827</u>	<u>14,709,028</u>	<u>14,019,137</u>	<u>689,891</u>
General Government - Judicial				
Court of Appeals				
Materials and Supplies	78,000	66,500	64,794	1,706
Contractual Services	102,000	103,800	101,047	2,753
Capital Outlay	20,000	17,200	17,154	46
Other	-	12,500	5,771	6,729
Total Court of Appeals	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 188,766</u>	<u>\$ 11,234</u>

(continued)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Common Pleas Court				
Personal Services	\$ 2,566,489	\$ 2,551,883	\$ 2,530,643	\$ 21,240
Materials and Supplies	62,909	124,769	122,929	1,840
Contractual Services	279,904	413,284	396,285	16,999
Capital Outlay	66,018	64,521	64,520	1
Other	18,928	29,140	27,398	1,742
Total Common Pleas Court	2,994,248	3,183,597	3,141,775	41,822
Common Pleas Jury Commission				
Personal Services	82,680	83,304	82,070	1,234
Contractual Services	69	96	96	-
Total Common Pleas Jury Commission	82,749	83,400	82,166	1,234
Juvenile Court				
Personal Services	2,761,933	2,680,659	2,680,659	-
Materials and Supplies	61,310	43,457	43,457	-
Contractual Services	173,530	289,859	289,859	-
Capital Outlay	19,169	17,469	17,469	-
Other	26,284	36,783	36,783	-
Total Juvenile Court	3,042,226	3,068,227	3,068,227	-
Probate Court				
Personal Services	424,374	434,573	433,758	815
Materials and Supplies	9,726	11,027	10,703	324
Contractual Services	24,370	62,049	60,721	1,328
Capital Outlay	-	-	-	-
Other	1,074	1,274	1,036	238
Total Probate Court	459,544	508,923	506,218	2,705
Clerk of Courts				
Personal Services	916,817	896,817	885,920	10,897
Materials and Supplies	8,227	8,287	7,996	291
Contractual Services	111,871	200,871	198,317	2,554
Other	878	1,818	1,455	363
Total Clerk of Courts	1,037,793	1,107,793	1,093,688	14,105
Public Defender				
Personal Services	975,785	993,795	993,795	-
Materials and Supplies	11,339	12,968	12,966	2
Contractual Services	27,468	942,971	938,103	4,868
Capital Outlay	2,913	1,245	1,245	-
Other	300	325	325	-
Total Public Defender	1,017,805	1,951,304	1,946,434	4,870
Municipal Court				
Personal Services	464,345	466,045	458,948	7,097
Contractual Services	40,504	40,504	30,545	9,959
Total Municipal Court	504,849	506,549	489,493	17,056
Total General Government - Judicial	\$ 9,339,214	\$ 10,609,793	\$ 10,516,767	\$ 93,026

(continued)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Public Safety				
Sheriff				
Personal Services	\$ 11,837,539	\$ 11,362,539	\$ 11,259,418	\$ 103,121
Materials and Supplies	631,141	856,141	812,765	43,376
Contractual Services	2,392,334	2,622,334	2,602,173	20,161
Capital Outlay	336,319	356,319	340,724	15,595
Other	95,659	95,659	78,318	17,341
Total Sheriff	15,292,992	15,292,992	15,093,398	199,594
Sheriff's Rotary				
Personal Services	993,000	1,053,000	1,026,904	26,096
Materials and Supplies	47,441	197,441	154,736	42,705
Contractual Service	7,977	27,227	18,845	8,382
Other	532,010	302,760	2,195	300,565
Total Sheriff's Rotary	1,580,428	1,580,428	1,202,680	377,748
Coroner				
Personal Services	412,925	404,926	402,829	2,097
Materials and Supplies	10,243	11,370	11,137	233
Contractual Services	59,204	58,076	55,741	2,335
Capital Outlay	-	7,575	7,345	230
Other	865	1,290	1,113	177
Total Coroner	483,237	483,237	478,165	5,072
Building Inspection				
Personal Services	500,000	530,000	517,159	12,841
Materials and Supplies	22,475	22,475	19,497	2,978
Contractual Services	28,685	38,685	33,354	5,331
Capital Outlay	24,698	32,698	32,626	72
Other	5,000	2,000	1,031	969
Total Building Inspection	580,858	625,858	603,667	22,191
Emergency Preparedness/HAZMAT				
Personal Services	52,726	47,294	46,430	864
Materials and Supplies	1,717	2,072	1,877	195
Contractual Services	16,478	15,483	14,349	1,134
Capital Outlay	755	7,202	7,202	-
Other	1,287	912	521	391
Total Emergency Preparedness/HAZMAT	72,963	72,963	70,379	2,584
Total Public Safety	18,010,478	18,055,478	17,448,289	607,189
Public Works				
Buildings and Grounds Capital				
Contractual Service	15,900	1,600	1,057	543
Capital Outlay	4,655,260	4,100,873	2,253,001	1,847,872
Total Buildings and Grounds Capital	4,671,160	4,102,473	2,254,058	1,848,415
Total Public Works	\$ 4,671,160	\$ 4,102,473	\$ 2,254,058	\$ 1,848,415

(continued)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Human Services				
Veteran's Service Commission				
Personal Services	\$ 538,503	\$ 574,503	\$ 572,018	\$ 2,485
Materials and Supplies	7,543	10,043	9,519	524
Contractual Services	8,398	15,398	14,225	1,173
Capital Outlay	1,867	367	-	367
Other	<u>253,592</u>	<u>219,592</u>	<u>213,872</u>	<u>5,720</u>
Total Human Services	<u>809,903</u>	<u>819,903</u>	<u>809,634</u>	<u>10,269</u>
Other				
Unclaimed Monies				
Other	<u>825,000</u>	<u>825,000</u>	<u>369,403</u>	<u>455,597</u>
Real and Personal Tax Overpayment				
Other	<u>1,687,476</u>	<u>1,687,476</u>	<u>465,652</u>	<u>1,221,824</u>
Total Other	<u>2,512,476</u>	<u>2,512,476</u>	<u>835,055</u>	<u>1,677,421</u>
Total Intergovernmental	<u>5,985,000</u>	<u>6,308,191</u>	<u>6,308,191</u>	<u>-</u>
Total Expenditures	<u>56,637,058</u>	<u>57,117,342</u>	<u>52,191,131</u>	<u>4,926,211</u>
Excess of Revenues Under Expenditures	<u>(13,534,816)</u>	<u>(14,305,801)</u>	<u>(8,928,327)</u>	<u>5,377,474</u>
Other Financing Sources (Uses):				
Sale of Fixed Assets	-	988	988	-
Advances - In	-	326	326	-
Advances - Out	-	(326)	(326)	-
Operating Transfers - In	-	4,140,967	4,140,967	-
Operating Transfers - Out	-	<u>(3,840,967)</u>	<u>(3,840,967)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>300,988</u>	<u>300,988</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Under				
Net Change in Fund Balance	(13,534,816)	(14,004,813)	(8,627,339)	5,377,474
Fund Balance at Beginning of Year	12,971,355	12,971,355	12,971,355	-
Prior Year Encumbrances Appropriated	<u>2,203,573</u>	<u>2,203,573</u>	<u>2,203,573</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,640,112</u>	<u>\$ 1,170,115</u>	<u>\$ 6,547,589</u>	<u>\$ 5,377,474</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Retardation and Developmental Disabilities

For the Year Ended December 31, 2002

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 17,886,382	\$ 17,886,382	\$ 18,322,678	\$ 436,296
Charges for Services	84,014	84,014	262,941	178,927
Intergovernmental	10,708,553	10,709,179	11,938,309	1,229,130
Rent	-	-	1,243	1,243
Rentals	-	-	90	90
Other	580,963	624,124	583,634	(40,490)
Total Revenues	<u>29,259,912</u>	<u>29,303,699</u>	<u>31,108,895</u>	<u>1,805,196</u>
Expenditures				
Current				
Health				
Personal Services	27,475,379	26,776,630	25,831,011	945,619
Materials and Supplies	1,889,221	2,214,537	1,411,305	803,232
Contractual Services	4,308,808	4,175,510	3,999,992	175,518
Capital Outlay	37,148	275,737	231,930	43,807
Other	1,374,987	1,641,748	600,785	1,040,963
Total Expenditures	<u>35,085,543</u>	<u>35,084,162</u>	<u>32,075,023</u>	<u>3,009,139</u>
Excess of Revenues Under Expenditures	(5,825,631)	(5,780,463)	(966,128)	4,814,335
Other Financing Sources (Uses)				
Operating Transfers In	380,000	-	-	-
Transfers Out	(750,000)	(400,000)	(400,000)	-
Total Other Financing Sources (Uses)	<u>(370,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>
Net Change in Fund Balance	(6,195,631)	(6,180,463)	(1,366,128)	4,814,335
Fund Balance Beginning of Year	15,153,366	15,153,366	15,153,366	-
Prior Year Encumbrances Appropriated	395,969	395,969	395,969	-
Fund Balance End of Year	<u>\$ 9,353,704</u>	<u>\$ 9,368,872</u>	<u>\$ 14,183,207</u>	<u>\$ 4,814,335</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Health

For the Year Ended December 31, 2002

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,069,059	\$ 5,069,059	\$ 5,078,072	\$ 9,013
Charges for Services	154,357	154,357	114,887	(39,470)
Intergovernmental	27,291,699	25,791,476	18,036,276	(7,755,200)
Interest	800	800	298	(502)
Other	108,171	558,429	558,429	-
Total Revenues	<u>32,624,086</u>	<u>31,574,121</u>	<u>23,787,962</u>	<u>(7,786,159)</u>
Expenditures				
Current				
Health				
Personal Services	1,569,241	1,581,727	1,498,897	82,830
Materials and Supplies	54,853	54,853	44,081	10,772
Contractual Services	32,664,173	31,554,788	24,488,935	7,065,853
Capital Outlay	28,765	35,265	34,200	1,065
Other	39,818	419,854	405,737	14,117
Total Expenditures	<u>34,356,850</u>	<u>33,646,487</u>	<u>26,471,850</u>	<u>7,174,637</u>
Excess of Revenues Under Expenditures	(1,732,764)	(2,072,366)	(2,683,888)	(611,522)
Fund Balance Beginning of Year	3,107,771	3,107,771	3,107,771	-
Prior Year Encumbrances Appropriated	<u>1,732,765</u>	<u>1,732,765</u>	<u>1,732,765</u>	-
Fund Balance End of Year	<u>\$ 3,107,772</u>	<u>\$ 2,768,170</u>	<u>\$ 2,156,648</u>	<u>\$ (611,522)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2002

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,290,000	\$ 5,290,000	\$ 5,352,504	\$ 62,504
Charges for Services	1,477,000	1,477,000	927,235	(549,765)
Intergovernmental	12,669,688	13,988,202	14,076,683	88,481
Other	230,000	547,700	182,692	(365,008)
Total Revenues	<u>19,666,688</u>	<u>21,302,902</u>	<u>20,539,114</u>	<u>(763,788)</u>
Expenditures				
Current				
Human Services				
Personal Services	4,016,231	4,421,231	4,288,943	132,288
Materials and Supplies	25,000	25,000	11,075	13,925
Contractual Services	13,229,964	17,702,327	16,903,420	798,907
Capital Outlay	10,000	37,000	29,731	7,269
Other	4,727,865	4,400,865	3,682,731	718,134
Total Expenditures	<u>22,009,060</u>	<u>26,586,423</u>	<u>24,915,900</u>	<u>1,670,523</u>
Excess of Revenues Under Expenditures	(2,342,372)	(5,283,521)	(4,376,786)	906,735
Other Financing Sources				
Operating Transfers In	317,700	-	-	-
Net Change in Fund Balance	(2,024,672)	(5,283,521)	(4,376,786)	906,735
Fund Balance Beginning of Year	3,284,707	3,284,707	3,284,707	-
Prior Year Encumbrances Appropriated	<u>3,123,423</u>	<u>3,123,423</u>	<u>3,123,423</u>	-
Fund Balance End of Year	<u>\$ 4,383,458</u>	<u>\$ 1,124,609</u>	<u>\$ 2,031,344</u>	<u>\$ 906,735</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)- Public Assistance

For the Year Ended December 31, 2002

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Intergovernmental	\$ 45,000,000	\$ 46,412,294	\$ 43,077,355	\$ (3,334,939)
Other	<u>322,000</u>	<u>322,000</u>	<u>699,130</u>	<u>377,130</u>
Total Revenues	<u>45,322,000</u>	<u>46,734,294</u>	<u>43,776,485</u>	<u>(2,957,809)</u>
Expenditures				
Current				
Human Services				
Personal Services	21,266,958	21,716,958	21,388,277	328,681
Materials and Supplies	392,936	892,936	460,117	432,819
Contractual Services	23,976,707	26,226,707	21,434,436	4,792,271
Capital Outlay	100,000	700,000	284,729	415,271
Other	<u>1,803,656</u>	<u>2,453,898</u>	<u>1,827,470</u>	<u>626,428</u>
Total Expenditures	<u>47,540,257</u>	<u>51,990,499</u>	<u>45,395,029</u>	<u>6,595,470</u>
Excess of Revenues Under Expenditures	(2,218,257)	(5,256,205)	(1,618,544)	3,637,661
Other Financing Sources				
Operating Transfers In	<u>3,475,000</u>	-	-	-
Net Change in Fund Balance	1,256,743	(5,256,205)	(1,618,544)	3,637,661
Fund Balance Beginning of Year	855,948	855,948	855,948	-
Prior Year Encumbrances Appropriated	<u>4,400,257</u>	<u>4,400,257</u>	<u>4,400,257</u>	-
Fund Balance End of Year	<u>\$ 6,512,948</u>	<u>\$ -</u>	<u>\$ 3,637,661</u>	<u>\$ 3,637,661</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Victim Assistance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 155,816	\$ 192,652	\$ 36,836
Expenditures			
Current			
Human Services			
Personal Services	245,193	187,111	58,082
Other	5,924	5,923	1
Total Expenditures	<u>251,117</u>	<u>193,034</u>	<u>58,083</u>
Excess of Revenues Under Expenditures	(95,301)	(382)	94,919
Other Financing Uses			
Advances In	28,196	326	(27,870)
Advances Out	<u>(326)</u>	<u>(326)</u>	<u>-</u>
Net Change in Fund Balance	(67,431)	(382)	67,049
Fund Balance Beginning of Year	63,169	63,169	-
Prior Year Encumbrances Appropriated	<u>4,510</u>	<u>4,510</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 248</u>	<u>\$ 67,297</u>	<u>\$ 67,049</u>

Youth Services

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,653,389	\$ 1,238,225	\$ (415,164)
Expenditures			
Current			
Public Safety			
Personal Services	846,614	470,313	376,301
Materials and Supplies	7,599	977	6,622
Contractual Services	1,222,575	409,315	813,260
Capital Outlay	29,000	15,373	13,627
Other	<u>57,135</u>	<u>40,324</u>	<u>16,811</u>
Total Expenditures	<u>2,162,923</u>	<u>936,302</u>	<u>1,226,621</u>
Excess of Revenues Over (Under) Expenditures	(509,534)	301,923	811,457
Fund Balance Beginning of Year	970,775	970,775	-
Prior Year Encumbrances Appropriated	<u>31,087</u>	<u>31,087</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 492,328</u>	<u>\$ 1,303,785</u>	<u>\$ 811,457</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Alcohol and Drug Board

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 5,701,460	\$ 5,686,854	\$ (14,606)
Other	3,100	18,617	15,517
Total Revenues	<u>5,704,560</u>	<u>5,705,471</u>	<u>911</u>
Expenditures			
Current			
Health			
Personal Services	352,161	310,442	41,719
Materials and Supplies	71,511	14,350	57,161
Contractual Services	7,611,004	6,863,168	747,836
Capital Outlay	810	-	810
Other	857,831	696,627	161,204
Total Expenditures	<u>8,893,317</u>	<u>7,884,587</u>	<u>1,008,730</u>
Excess of Revenues Under Expenditures	(3,188,757)	(2,179,116)	1,009,641
Fund Balance Beginning of Year	1,151,216	1,151,216	-
Prior Year Encumbrances Appropriated	<u>2,037,541</u>	<u>2,037,541</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 1,009,641</u>	<u>\$ 1,009,641</u>

Pass Through Grants

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 91,000	\$ 93,718	\$ 2,718
Intergovernmental	3,935,828	3,917,473	(18,355)
Other	72,000	-	(72,000)
Total Revenues	<u>4,098,828</u>	<u>4,011,191</u>	<u>(87,637)</u>
Expenditures			
Intergovernmental	<u>4,152,462</u>	<u>4,125,387</u>	<u>27,075</u>
Excess of Revenues Under Expenditures	(53,634)	(114,196)	(60,562)
Fund Balance Beginning of Year	94,750	94,750	-
Prior Year Encumbrances Appropriated	<u>5,074</u>	<u>5,074</u>	-
Fund Deficit End of Year	<u>\$ 46,190</u>	<u>\$ (14,372)</u>	<u>\$ (60,562)</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax
For the Year Ended December 31, 2002*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 15,000	\$ 133,505	\$ 118,505
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	40	37	3
Contractual Services	256,357	253,235	3,122
Capital Outlay	2,077,428	74,804	2,002,624
Other	-	-	-
Total Expenditures	<u>2,333,825</u>	<u>328,076</u>	<u>2,005,749</u>
Excess of Revenues Under Expenditures	(2,318,825)	(194,571)	2,124,254
Fund Balance Beginning of Year	2,004,504	2,004,504	-
Prior Year Encumbrances Appropriated	<u>329,325</u>	<u>329,325</u>	-
Fund Balance End of Year	<u>\$ 15,004</u>	<u>\$ 2,139,258</u>	<u>\$ 2,124,254</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Real Estate Tax Prepayment</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Interest	\$ 28,000	\$ 18,451	\$ (9,549)
<i>Expenditures</i>			
Current			
General Government - Legislative and Executive			
Personal Services	44,480	34,839	9,641
Materials and Supplies	5,000	-	5,000
Contractual Services	5,000	-	5,000
Capital Outlay	5,000	-	5,000
Other	19,116	-	19,116
<i>Total Expenditures</i>	<u>78,596</u>	<u>34,839</u>	<u>43,757</u>
<i>Excess of Revenues Under Expenditures</i>	(50,596)	(16,388)	34,208
<i>Fund Balance Beginning of Year</i>	50,116	50,116	-
<i>Prior Year Encumbrances Appropriated</i>	<u>480</u>	<u>480</u>	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 34,208</u>	<u>\$ 34,208</u>

	<i>HOME Program</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Intergovernmental	\$ 3,543,954	\$ 1,634,584	\$ (1,909,370)
Interest	-	643	643
Other	89,000	111,528	22,528
<i>Total Revenues</i>	<u>3,632,954</u>	<u>1,746,755</u>	<u>(1,886,199)</u>
<i>Expenditures</i>			
Current			
Public Works			
Materials and Supplies	10,000	-	10,000
Contractual Services	3,653,701	3,044,565	609,136
Capital Outlay	184,935	87,223	97,712
Other	61,904	16,904	45,000
<i>Total Expenditures</i>	<u>3,910,540</u>	<u>3,148,692</u>	<u>761,848</u>
<i>Excess of Revenues Under Expenditures</i>	(277,586)	(1,401,937)	(1,124,351)
<i>Fund Deficit Beginning of Year</i>	(61,365)	(61,365)	-
<i>Prior Year Encumbrances Appropriated</i>	<u>346,289</u>	<u>346,289</u>	-
<i>Fund Deficit End of Year</i>	<u>\$ 7,338</u>	<u>\$ (1,117,013)</u>	<u>\$ (1,124,351)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - 911 System

For the Year Ended December 31, 2002

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Property and Other Local Taxes	\$ 500,000	\$ 504,137	\$ 4,137
Intergovernmental	56,138	68,762	12,624
Total Revenues	<u>556,138</u>	<u>572,899</u>	<u>16,761</u>
Expenditures			
Current			
Public Safety			
Personal Services	464,680	455,645	9,035
Materials and Supplies	3,500	2,853	647
Contractual Services	57,637	55,645	1,992
Capital Outlay	47,000	46,310	690
Other	15	15	-
Total Expenditures	<u>572,832</u>	<u>560,468</u>	<u>12,364</u>
Excess of Revenues Over (Under) Expenditures	(16,694)	12,431	29,125
Fund Balance Beginning of Year	507,206	507,206	-
Prior Year Encumbrances Appropriated	<u>11,832</u>	<u>11,832</u>	-
Fund Balance End of Year	<u><u>\$ 502,344</u></u>	<u><u>\$ 531,469</u></u>	<u><u>\$ 29,125</u></u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration

For the Year Ended December 31, 2002

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,300,000	\$ 1,401,470	\$ 101,470
Other	-	9	9
Total Revenues	<u>1,300,000</u>	<u>1,401,479</u>	<u>101,479</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	1,132,150	987,889	144,261
Materials and Supplies	33,426	14,261	19,165
Contractual Services	151,598	106,575	45,023
Capital Outlay	48,000	1,650	46,350
Other	<u>603,925</u>	<u>601,656</u>	<u>2,269</u>
Total Expenditures	<u>1,969,099</u>	<u>1,712,031</u>	<u>257,068</u>
Excess of Revenues Under Expenditures	(669,099)	(310,552)	358,547
Fund Balance Beginning of Year	968,747	968,747	-
Prior Year Encumbrances Appropriated	<u>14,014</u>	<u>14,014</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 313,662</u>	<u>\$ 672,209</u>	<u>\$ 358,547</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	Child Assault Prosecution		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 235,570	\$ 235,570	\$ -
Expenditures			
Current			
Human Services			
Personal Services	281,370	214,810	66,560
Materials and Supplies	48,068	1,818	46,250
Contractual Services	50,000	4,499	45,501
Capital Outlay	30,000	3,081	26,919
Other	11,501	4,832	6,669
Total Expenditures	420,939	229,040	191,899
Excess of Revenues Over (Under) Expenditures	(185,369)	6,530	191,899
Fund Balance Beginning of Year	183,069	183,069	-
Prior Year Encumbrances Appropriated	2,300	2,300	-
Fund Balance End of Year	\$ -	\$ 191,899	\$ 191,899

	Community Development		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 7,236	\$ 7,236
Intergovernmental	4,407,489	2,383,670	(2,023,819)
Interest	-	2,557	2,557
Other	50,000	193,123	143,123
Total Revenues	4,457,489	2,586,586	(1,870,903)
Expenditures			
Current			
Public Works			
Materials and Supplies	20,000	1,294	18,706
Contractual Services	4,448,828	3,141,203	1,307,625
Capital Outlay	14,554	4,536	10,018
Other	253,817	87,537	166,280
Total Expenditures	4,737,199	3,234,570	1,502,629
Excess of Revenues Under Expenditures	(279,710)	(647,984)	(368,274)
Fund Deficit Beginning of Year	(279,451)	(279,451)	-
Prior Year Encumbrances Appropriated	587,797	587,797	-
Fund Deficit End of Year	\$ 28,636	\$ (339,638)	\$ (368,274)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Coroner Laboratory

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 45,000	\$ 56,510	\$ 11,510
Expenditures			
Current			
Public Safety			
Personal Services	20,000	7,968	12,032
Materials and Supplies	8,848	6,979	1,869
Contractual Services	58,058	54,537	3,521
Total Expenditures	86,906	69,484	17,422
Excess of Revenues Under Expenditures	(41,906)	(12,974)	28,932
Fund Balance Beginning of Year	110,582	110,582	-
Prior Year Encumbrances Appropriated	6,906	6,906	-
Fund Balance End of Year	<u>\$ 75,582</u>	<u>\$ 104,514</u>	<u>\$ 28,932</u>

Computer Technology

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 637,760	\$ 773,403	\$ 135,643
Fines and Forfeitures	38,837	46,295	7,458
Intergovernmental	-	2,441	2,441
Other	55,723	52,723	(3,000)
Total Revenues	732,320	874,862	142,542
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	60,098	58,962	1,136
Materials and Supplies	7,195	5,511	1,684
Contractual Services	369,421	248,144	121,277
Capital Outlay	353,145	66,058	287,087
Other	7,623	7,623	-
Total General Government - Legislative and Executive	797,482	386,298	411,184
General Government - Judicial			
Personal Services	299,783	297,088	2,695
Materials and Supplies	59,965	57,510	2,455
Contractual Services	136,055	118,916	17,139
Capital Outlay	223,804	218,822	4,982
Other	52,686	10,614	42,072
Total General Government - Judicial	772,293	702,950	69,343
Total Expenditures	1,569,775	1,089,248	480,527
Excess of Revenues Under Expenditures	(837,455)	(214,386)	623,069
Fund Balance Beginning of Year	915,856	915,856	-
Prior Year Encumbrances Appropriated	59,886	59,886	-
Fund Balance End of Year	<u>\$ 138,287</u>	<u>\$ 761,356</u>	<u>\$ 623,069</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<u>Delinquent Tax Assessment and Collection</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,000,000	\$ 900,088	\$ (99,912)
Interest	-	5,647	5,647
Other	1,205,420	184,701	(1,020,719)
Total Revenues	<u>2,205,420</u>	<u>1,090,436</u>	<u>(1,114,984)</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	713,920	544,303	169,617
Materials and Supplies	130,687	29,224	101,463
Contractual Services	473,589	238,062	235,527
Capital Outlay	339,096	13,545	325,551
Other	1,707,834	238,716	1,469,118
Total Expenditures	<u>3,365,126</u>	<u>1,063,850</u>	<u>2,301,276</u>
Excess of Revenues Over (Under) Expenditures	(1,159,706)	26,586	1,186,292
Fund Balance Beginning of Year	1,249,095	1,249,095	-
Prior Year Encumbrances Appropriated	<u>48,049</u>	<u>48,049</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 137,438</u>	<u>\$ 1,323,730</u>	<u>\$ 1,186,292</u>

	<u>Dog and Kennel</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 551,000	\$ 530,157	\$ (20,843)
Fines and Forfeitures	3,000	3,050	50
Other	10,000	13,865	3,865
Total Revenues	<u>564,000</u>	<u>547,072</u>	<u>(16,928)</u>
Expenditures			
Current			
Health			
Personal Services	458,180	438,865	19,315
Materials and Supplies	44,702	41,256	3,446
Contractual Services	71,691	62,557	9,134
Capital Outlay	36,974	27,867	9,107
Other	13,381	10,548	2,833
Total Expenditures	<u>624,928</u>	<u>581,093</u>	<u>43,835</u>
Excess of Revenues Under Expenditures	(60,928)	(34,021)	26,907
Fund Balance Beginning of Year	97,217	97,217	-
Prior Year Encumbrances Appropriated	<u>15,428</u>	<u>15,428</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 51,717</u>	<u>\$ 78,624</u>	<u>\$ 26,907</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Immobilization and Impoundment</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Charges for Services	\$ -	\$ 6,100	\$ 6,100
<i>Expenditures</i>			
Current			
Public Safety			
Personal Services	44,833	1,605	43,228
<i>Excess of Revenues Over (Under) Expenditures</i>	(44,833)	4,495	49,328
<i>Fund Balance Beginning of Year</i>	44,833	44,833	-
<i>Fund Balance End of Year</i>	\$ -	\$ 49,328	\$ 49,328

	<i>In - Home Detention</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Total Expenditures</i>	-	-	-
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance Beginning of Year</i>	428	428	-
<i>Fund Balance End of Year</i>	\$ 428	\$ 428	\$ -

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax
For the Year Ended December 31, 2002*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 1,100,000	\$ 1,174,671	\$ 74,671
Charges for Services	25,000	5,811	(19,189)
Licenses and Permits	1,000	1,575	575
Fines and Forfeitures	150,000	145,211	(4,789)
Intergovernmental	10,860,725	10,450,666	(410,059)
Special Assessments	5,000	2,150	(2,850)
Interest	100,000	23,522	(76,478)
Other	<u>113,559</u>	<u>114,369</u>	<u>810</u>
Total Revenues	<u>12,355,284</u>	<u>11,917,975</u>	<u>(437,309)</u>
Expenditures			
Current			
Public Works			
Personal Services	6,712,819	6,649,664	63,155
Materials and Supplies	1,359,913	1,235,777	124,136
Contractual Services	1,000,119	783,258	216,861
Capital Outlay	4,229,046	3,881,828	347,218
Other	<u>22,497</u>	<u>16,455</u>	<u>6,042</u>
Total Expenditures	<u>13,324,394</u>	<u>12,566,982</u>	<u>757,412</u>
Excess of Revenues Under Expenditures	(969,110)	(649,007)	320,103
Other Financing Sources			
Sale of Fixed Assets	<u>10,000</u>	<u>15,150</u>	<u>5,150</u>
Net Change in Fund Balance	(959,110)	(633,857)	325,253
Fund Balance Beginning of Year	659,717	659,717	-
Prior Year Encumbrances Appropriated	<u>475,292</u>	<u>475,292</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 175,899</u>	<u>\$ 501,152</u>	<u>\$ 325,253</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Jail Commissary

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 200,000	\$ 190,961	\$ (9,039)
Expenditures			
Current			
Public Safety			
Materials and Supplies	227,780	192,943	34,837
Contractual Services	18,000	16,984	1,016
Capital Outlay	7,109	7,109	-
Other	<u>7,241</u>	<u>3,213</u>	<u>4,028</u>
Total Expenditures	<u>260,130</u>	<u>220,249</u>	<u>39,881</u>
Excess of Revenues Under Expenditures	(60,130)	(29,288)	30,842
Fund Balance Beginning of Year	27,821	27,821	-
Prior Year Encumbrances Appropriated	<u>32,309</u>	<u>32,309</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 30,842</u>	<u>\$ 30,842</u>

Probate Court Conduct Business

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 6,000	\$ 8,507	\$ 2,507
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	3,016	2,940	76
Contractual Services	8,147	914	7,233
Capital Outlay	250	45	205
Other	<u>5,650</u>	<u>5,624</u>	<u>26</u>
Total Expenditures	<u>17,063</u>	<u>9,523</u>	<u>7,540</u>
Excess of Revenues Under Expenditures	(11,063)	(1,016)	10,047
Fund Balance Beginning of Year	11,047	11,047	-
Prior Year Encumbrances Appropriated	<u>16</u>	<u>16</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 10,047</u>	<u>\$ 10,047</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 2,600,000	\$ 2,658,937	\$ 58,937
Other	1,000	30,188	29,188
Total Revenues	<u>2,601,000</u>	<u>2,689,125</u>	<u>88,125</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	2,779,811	1,990,889	788,922
Materials and Supplies	54,912	32,317	22,595
Contractual Services	574,526	306,530	267,996
Capital Outlay	81,112	55,931	25,181
Other	115,104	72,575	42,529
Total Expenditures	<u>3,605,465</u>	<u>2,458,242</u>	<u>1,147,223</u>
Excess of Revenues Over (Under) Expenditures	(1,004,465)	230,883	1,235,348
Fund Balance Beginning of Year	915,208	915,208	-
Prior Year Encumbrances Appropriated	<u>89,257</u>	<u>89,257</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 1,235,348</u>	<u>\$ 1,235,348</u>

Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 328,694	\$ 335,556	\$ 6,862
Other	-	384	384
Total Revenues	<u>328,694</u>	<u>335,940</u>	<u>7,246</u>
Expenditures			
Current			
Public Safety			
Personal Services	309,460	295,477	13,983
Materials and Supplies	36,000	34,863	1,137
Contractual Services	3,000	2,597	403
Capital Outlay	31,050	29,527	1,523
Other	25,914	20,083	5,831
Total Expenditures	<u>405,424</u>	<u>382,547</u>	<u>22,877</u>
Excess of Revenues Under Expenditures	(76,730)	(46,607)	30,123
Fund Balance Beginning of Year	75,770	75,770	-
Prior Year Encumbrances Appropriated	<u>960</u>	<u>960</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 30,123</u>	<u>\$ 30,123</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Adult Probation</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 9,000	\$ 6,918	\$ (2,082)
Intergovernmental	419,052	419,052	-
Other	<u>41,850</u>	<u>28</u>	<u>(41,822)</u>
Total Revenues	<u>469,902</u>	<u>425,998</u>	<u>(43,904)</u>
Expenditures			
Current			
Public Safety			
Personal Services	342,865	325,611	17,254
Materials and Supplies	28,548	23,854	4,694
Contractual Services	115,095	72,370	42,725
Capital Outlay	6,004	4,439	1,565
Other	<u>13,012</u>	<u>3,119</u>	<u>9,893</u>
Total Expenditures	<u>505,524</u>	<u>429,393</u>	<u>76,131</u>
Excess of Revenues Under Expenditures	(35,622)	(3,395)	32,227
Fund Balance Beginning of Year	97,880	97,880	-
Prior Year Encumbrances Appropriated	<u>11,125</u>	<u>11,125</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 73,383</u>	<u>\$ 105,610</u>	<u>\$ 32,227</u>

	<i>Bureau of Justice Assistance Block Grant</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 424,128	\$ 341,252	\$ (82,876)
Interest	<u>1,440</u>	<u>3,520</u>	<u>2,080</u>
Total Revenues	<u>425,568</u>	<u>344,772</u>	<u>(80,796)</u>
Expenditures			
Current			
Public Safety			
Personal Services	282,414	200,366	82,048
Materials and Supplies	103,464	31,024	72,440
Capital Outlay	393,514	198,984	194,530
Other	<u>521</u>	<u>521</u>	<u>-</u>
Total Expenditures	<u>779,913</u>	<u>430,895</u>	<u>349,018</u>
Excess of Revenues Under Expenditures	(354,345)	(86,123)	268,222
Fund Balance Beginning of Year	221,565	221,565	-
Prior Year Encumbrances Appropriated	<u>132,780</u>	<u>132,780</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 268,222</u>	<u>\$ 268,222</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Day Reporting

For the Year Ended December 31, 2002

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 150,940	\$ 120,997	\$ (29,943)
Expenditures			
Current			
Public Safety			
Personal Services	111,745	99,674	12,071
Materials and Supplies	11,466	5,728	5,738
Contractual Services	16,093	4,573	11,520
Other	20,233	-	20,233
Total Expenditures	<u>159,537</u>	<u>109,975</u>	<u>49,562</u>
Excess of Revenues Over (Under) Expenditures	(8,597)	11,022	19,619
Fund Balance Beginning of Year	75,488	75,488	-
Prior Year Encumbrances Appropriated	<u>245</u>	<u>245</u>	-
Fund Balance End of Year	<u>\$ 67,136</u>	<u>\$ 86,755</u>	<u>\$ 19,619</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	Disaster Services - HAZMAT		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 9,000	\$ -	\$ (9,000)
Intergovernmental	30,000	35,000	5,000
Total Revenues	<u>39,000</u>	<u>35,000</u>	<u>(4,000)</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	17,182	13,595	3,587
Contractual Services	21,670	10,334	11,336
Capital Outlay	6,500	-	6,500
Other	4,000	1,802	2,198
Total Expenditures	<u>49,352</u>	<u>25,731</u>	<u>23,621</u>
Excess of Revenues Over (Under) Expenditures	(10,352)	9,269	19,621
Fund Balance Beginning of Year	80,634	80,634	-
Prior Year Encumbrances Appropriated	<u>9,352</u>	<u>9,352</u>	-
Fund Balance End of Year	<u>\$ 79,634</u>	<u>\$ 99,255</u>	<u>\$ 19,621</u>

	House Arrest		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 7,553	\$ -	(7,553)
Fines and Forfeitures	96,479	77,800	(18,679)
Total Revenues	<u>104,032</u>	<u>77,800</u>	<u>(26,232)</u>
Expenditures			
Current			
Public Safety			
Contractual Services	144,557	59,349	85,208
Excess of Revenues Over (Under) Expenditures	(40,525)	18,451	58,976
Fund Balance Beginning of Year	90,291	90,291	-
Prior Year Encumbrances Appropriated	<u>2,180</u>	<u>2,180</u>	-
Fund Balance End of Year	<u>\$ 51,946</u>	<u>\$ 110,922</u>	<u>\$ 58,976</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Prosecutor's Career Drug Unit

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 75,147	\$ 75,147	\$ -
Expenditures			
Current			
Public Safety			
Personal Services	75,017	75,017	-
Contractual Services	130	130	-
Total Expenditures	<u>75,147</u>	<u>75,147</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Indigent Drivers

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 913	\$ 913
Total Expenditures	-	-	-
Net Change in Fund Balance	-	913	913
Fund Balance Beginning of Year	4,450	4,450	-
Fund Balance End of Year	<u>\$ 4,450</u>	<u>\$ 5,363</u>	<u>\$ 913</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 4,187	\$ 4,187
Expenditures			
Current			
Public Safety			
Other	18,510	-	18,510
Excess of Revenues Over (Under) Expenditures	(18,510)	4,187	22,697
Fund Balance Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	18,510	18,510	-
Fund Balance End of Year	\$ -	\$ 22,697	\$ 22,697

Violence Prevention

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 178,686	\$ 125,214	\$ (53,472)
Expenditures			
Current			
Public Safety			
Personal Services	187,483	128,626	58,857
Materials and Supplies	600	325	275
Contractual Services	6,698	3,783	2,915
Other	6,513	6,099	414
Total Expenditures	201,294	138,833	62,461
Excess of Revenues Under Expenditures	(22,608)	(13,619)	8,989
Fund Balance Beginning of Year	29,704	29,704	-
Fund Balance End of Year	\$ 7,096	\$ 16,085	\$ 8,989

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Community Prosecution Program</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Intergovernmental	\$ 97,000	\$ 45,000	\$ (52,000)
<i>Expenditures</i>			
Public Safety			
Personal Services	103,424	59,559	43,865
Contractual Services	2,123	2,123	-
<i>Total Expenditures</i>	105,547	61,682	43,865
<i>Excess of Revenues Under Expenditures</i>	(8,547)	(16,682)	(8,135)
<i>Fund Balance Beginning of Year</i>	22,949	22,949	-
<i>Prior Year Encumbrances Appropriated</i>	2,598	2,598	-
<i>Fund Balance End of Year</i>	\$ 17,000	\$ 8,865	\$ (8,135)

	<i>Program for Addiction Rehabilitation</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Charges for Services	\$ 250,000	\$ 171,250	\$ (78,750)
<i>Expenditures</i>			
Current			
Public Safety			
Contractual Services	236,091	226,756	9,335
<i>Excess of Revenues Over (Under) Expenditures</i>	13,909	(55,506)	(69,415)
<i>Fund Deficit Beginning of Year</i>	(9,727)	(9,727)	-
<i>Prior Year Encumbrances Appropriated</i>	47,891	47,891	-
<i>Fund Deficit End of Year</i>	\$ 52,073	\$ (17,342)	\$ (69,415)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Emergency Preparedness Grant</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<i>Revenues</i>			
Intergovernmental	\$ 86,389	\$ 55,851	\$ (30,538)
<i>Expenditures</i>			
Public Safety			
Materials and Supplies	68,844	11,474	57,370
Contractual Services	148	148	-
Capital Outlay	12,068	-	12,068
Other	45,198	30,798	14,400
<i>Total Expenditures</i>	<u>126,258</u>	<u>42,420</u>	<u>83,838</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(39,869)	13,431	53,300
<i>Fund Balance Beginning of Year</i>	9,075	9,075	-
<i>Prior Year Encumbrances Appropriated</i>	31,964	31,964	-
<i>Fund Balance End of Year</i>	<u>\$ 1,170</u>	<u>\$ 54,470</u>	<u>\$ 53,300</u>

	<i>Juvenile Justice</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<i>Revenues</i>			
Intergovernmental	\$ 123,400	\$ 140,830	\$ 17,430
<i>Expenditures</i>			
Current			
Public Safety			
Personal Services	47,430	47,430	-
Contractual Services	93,400	93,400	-
<i>Total Expenditures</i>	<u>140,830</u>	<u>140,830</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,430)	-	17,430
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ (17,430)</u>	<u>\$ -</u>	<u>\$ 17,430</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Recycle Ohio Litter Grant</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 121,425	\$ 91,514	\$ (29,911)
Expenditures			
Current			
Public Works			
Other	149,027	140,111	8,916
Net Change in Fund Balance	(27,602)	(48,597)	(20,995)
Fund Deficit Beginning of Year	(16,448)	(16,448)	-
Prior Year Encumbrances Appropriated	44,050	44,050	-
Fund Deficit End of Year	\$ -	\$ (20,995)	\$ (20,995)

	<i>Children's Trust State Grant</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	3,838	3,838	-
Fund Balance End of Year	\$ 3,838	\$ 3,838	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Computer Justice Information System

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 100,000	\$ -	\$ (100,000)
Expenditures			
Current			
General Government - Judicial			
Contractual Services	55,500	55,500	-
Capital Outlay	50,000	49,776	224
Other	76	76	-
Total Expenditures	<u>105,576</u>	<u>105,352</u>	<u>224</u>
Excess of Revenues Under Expenditures	(5,576)	(105,352)	(99,776)
Fund Balance Beginning of Year	1,159	1,159	-
Prior Year Encumbrances Appropriated	<u>5,576</u>	<u>5,576</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ 1,159</u>	<u>\$ (98,617)</u>	<u>\$ (99,776)</u>

Drug Court Planning Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 15,000	\$ 8,615	\$ (6,385)
Intergovernmental	<u>47,008</u>	<u>42,811</u>	<u>(4,197)</u>
Total Revenues	<u>62,008</u>	<u>51,426</u>	<u>(10,582)</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	39,351	35,089	4,262
Materials and Supplies	16,984	6,061	10,923
Contractual Services	5,216	3,956	1,260
Other	<u>1,494</u>	<u>783</u>	<u>711</u>
Total Expenditures	<u>63,045</u>	<u>45,889</u>	<u>17,156</u>
Excess of Revenues Over (Under) Expenditures	(1,037)	5,537	6,574
Fund Balance Beginning of Year	23,487	23,487	-
Prior Year Encumbrances Appropriated	<u>545</u>	<u>545</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 22,995</u>	<u>\$ 29,569</u>	<u>\$ 6,574</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Indigent Guardianship</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<i>Revenues</i>			
Charges for Services	\$ 50,000	\$ 57,017	\$ 7,017
<i>Expenditures</i>			
Current			
General Government - Judicial			
Personal Services	22,770	21,248	1,522
Materials and Supplies	550	423	127
Contractual Services	32,371	32,318	53
Other	1,700	792	908
<i>Total Expenditures</i>	<u>57,391</u>	<u>54,781</u>	<u>2,610</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,391)	2,236	9,627
<i>Fund Balance Beginning of Year</i>	8,310	8,310	-
<i>Prior Year Encumbrances Appropriated</i>	<u>71</u>	<u>71</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 990</u>	<u>\$ 10,617</u>	<u>\$ 9,627</u>

	<i>Common Pleas Mediation</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<i>Revenues</i>			
Charges for Services	\$ 364,955	\$ 260,746	\$ (104,209)
<i>Expenditures</i>			
Current			
General Government - Judicial			
Personal Services	155,258	153,701	1,557
Contractual Services	24,000	23,725	275
<i>Total Expenditures</i>	<u>179,258</u>	<u>177,426</u>	<u>1,832</u>
<i>Excess of Revenues Over Expenditures</i>	185,697	83,320	(102,377)
<i>Fund Balance Beginning of Year</i>	<u>150,293</u>	<u>150,293</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 335,990</u>	<u>\$ 233,613</u>	<u>\$ (102,377)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Probate Court Security Grant</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Expenditures</i>			
Current			
General Government - Judicial			
Materials and Supplies	179	179	-
Capital Outlay	49,470	31,470	18,000
<i>Total Expenditures</i>	<u>49,649</u>	<u>31,649</u>	<u>18,000</u>
<i>Excess of Revenues Under Expenditures</i>	(49,649)	(31,649)	18,000
<i>Fund Balance Beginning of Year</i>	<u>49,649</u>	<u>49,649</u>	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>

	<i>Belden School Grant</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Total Expenditures</i>	-	-	-
<i>Excess of Revenues Over Expenditures</i>	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>64,613</u>	<u>64,613</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 64,613</u>	<u>\$ 64,613</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Special Assessment Bond Retirement

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Special Assessments	\$ 460,000	\$ 473,850	\$ 13,850
Expenditures			
Debt Service			
Principal Retirement	374,001	240,000	134,001
Interest and Fiscal Charges	207,427	195,458	11,969
Total Expenditures	<u>581,428</u>	<u>435,458</u>	<u>145,970</u>
Excess of Revenues Over (Under) Expenditures	(121,428)	38,392	159,820
Fund Balance Beginning of Year	121,165	121,165	-
Prior Year Encumbrances Appropriated	<u>263</u>	<u>263</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 159,820</u>	<u>\$ 159,820</u>

General Obligation Bond Retirement

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
Debt Service			
Principal Retirement	200,940	-	200,940
Excess of Revenues Over (Under) Expenditures	(200,940)	-	200,940
Fund Balance Beginning of Year	<u>200,940</u>	<u>200,940</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 200,940</u>	<u>\$ 200,940</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Jail Capital Improvements</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Total Expenditures</i>	-	-	-
<i>Excess of Revenues Over Expenditures</i>	-	-	-
<i>Fund Balance Beginning of Year</i>	6,775	6,775	-
<i>Fund Balance End of Year</i>	<u>\$ 6,775</u>	<u>\$ 6,775</u>	<u>\$ -</u>

	<i>Mental Retardation and Developmental Disabilities Capital</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Expenditures</i>			
Capital Outlay			
Capital Outlay	1,009,438	952,172	57,266
<i>Excess of Revenues Under Expenditures</i>	(1,009,438)	(952,172)	57,266
<i>Other Financing Sources</i>			
Operating Transfers In	400,000	400,000	-
<i>Net Change in Fund Balance</i>	(609,438)	(552,172)	57,266
<i>Fund Balance Beginning of Year</i>	491,914	491,914	-
<i>Prior Year Encumbrances Appropriated</i>	349,438	349,438	-
<i>Fund Balance End of Year</i>	<u>\$ 231,914</u>	<u>\$ 289,180</u>	<u>\$ 57,266</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Courthouse Restoration

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenditures</i>			
Capital Outlay			
Capital Outlay	<u>340,645</u>	<u>305,370</u>	<u>35,275</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(340,645)</u>	<u>(305,370)</u>	<u>35,275</u>
<i>Fund Balance Beginning of Year</i>	<u>340,645</u>	<u>340,645</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 35,275</u></u>	<u><u>\$ 35,275</u></u>

Ditch Maintenance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance Beginning of Year</i>	<u>5,413</u>	<u>5,413</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 5,413</u></u>	<u><u>\$ 5,413</u></u>	<u><u>\$ -</u></u>

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Intergovernmental	\$ 13,095,093	\$ 6,923,375	\$ (6,171,718)
Special Assessments	<u>2,091,029</u>	<u>-</u>	<u>(2,091,029)</u>
<i>Total Revenues</i>	<u>15,186,122</u>	<u>6,923,375</u>	<u>(8,262,747)</u>
<i>Expenditures</i>			
Capital Outlay			
Capital Outlay	<u>15,186,122</u>	<u>6,923,375</u>	<u>8,262,747</u>
<i>Total Expenditures</i>	<u>15,186,122</u>	<u>6,923,375</u>	<u>8,262,747</u>
<i>Excess of Revenues Over Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

	<i>Permanent Improvement</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other	\$ -	\$ -	\$ -
Expenditures			
Capital Outlay			
Capital Outlay	909,150	861,989	47,161
Excess of Revenues Under Expenditures	(909,150)	(861,989)	47,161
Other Financing Sources			
Operating Transfers In	-	3,840,967	3,840,967
Net Change in Fund Balance	(909,150)	2,978,978	3,888,128
Fund Balance Beginning of Year	8,091,082	8,091,082	-
Prior Year Encumbrances Appropriated	307,950	307,950	-
Fund Balance End of Year	<u>\$ 7,489,882</u>	<u>\$ 11,378,010</u>	<u>\$ 3,888,128</u>

	<i>Survey Monument</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other	\$ 12,675	\$ 12,725	\$ 50
Expenditures			
Capital Outlay			
Ditch Maintenance			
Capital Outlay	16,941	16,332	609
Excess of Revenues Under Expenditures	(4,266)	(3,607)	659
Fund Balance Beginning of Year	4,266	4,266	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 659</u>	<u>\$ 659</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Sewer

For the Year Ended December 31, 2002

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 15,140,000	\$ 15,526,694	\$ 386,694
Intergovernmental	578,396	913,080	334,684
Special Assessments	1,332,102	645,941	(686,161)
Interest	660,000	182,307	(477,693)
Other Operating Revenues	-	330,506	330,506
Proceeds of Notes	-	827,827	827,827
Total Revenues	<u>17,710,498</u>	<u>18,426,355</u>	<u>715,857</u>
Expenses			
Current			
Personal Services	4,001,410	3,755,692	245,718
Contractual Services	7,997,858	7,735,495	262,363
Materials and Supplies	1,025,061	876,674	148,387
Other Operating Expenses	182,803	141,497	41,306
Capital Outlay	6,707,890	6,472,016	235,874
Debt Service			
Principal Retirement	2,723,814	2,595,112	128,702
Interest and Fiscal Charges	<u>1,844,147</u>	<u>1,844,147</u>	<u>-</u>
Total Expenses	<u>24,482,983</u>	<u>23,420,633</u>	<u>1,062,350</u>
Excess of Revenues Under Expenses	(6,772,485)	(4,994,278)	1,778,207
Fund Equity Beginning of Year	9,378,355	9,378,355	-
Prior Year Encumbrances Appropriated	<u>2,338,636</u>	<u>2,338,636</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 4,944,506</u>	<u>\$ 6,722,713</u>	<u>\$ 1,778,207</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2002

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 420,000	\$ 510,407	\$ 90,407
Special Assessments	277,319	20,143	(257,176)
Proceeds of Notes	-	257,173	257,173
Total Revenues	<u>697,319</u>	<u>787,723</u>	<u>90,404</u>
Expenses			
Current			
Personal Services	48,000	19,941	28,059
Contractual Services	283,156	280,036	3,120
Materials and Supplies	40,000	29,198	10,802
Other Operating Expenses	47,395	34,600	12,795
Capital Outlay	25,000	-	25,000
Debt Service			
Principal Retirement	400,824	379,659	21,165
Interest and Fiscal Charges	63,248	63,248	-
Total Expenses	<u>907,623</u>	<u>806,682</u>	<u>100,941</u>
Excess of Revenues Under Expenses	(210,304)	(18,959)	191,345
Fund Equity Beginning of Year	474,909	474,909	-
Prior Year Encumbrances Appropriated	<u>36,355</u>	<u>36,355</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 300,960</u>	<u>\$ 492,305</u>	<u>\$ 191,345</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Molly Stark Hospital

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 8,000	\$ 1,379	\$ (6,621)
Expenses			
Current			
Personal Services	9,992	9,992	-
Contractual Services	41,427	41,426	1
Materials and Supplies	10,811	10,811	-
Total Expenses	62,230	62,229	1
Excess of Revenues Under Expenses	(54,230)	(60,850)	(6,620)
Other Financing Uses			
Operating Transfers - Out	(4,147,597)	(4,140,967)	6,630
Net Change in Fund Equity	(4,201,827)	(4,201,817)	10
Fund Equity Beginning of Year	4,165,033	4,165,033	-
Prior Year Encumbrances Appropriated	36,794	36,794	-
Fund Equity End of Year	\$ -	\$ 10	\$ 10

Nist Nursing Home

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,500	\$ 4,142	\$ 2,642
Expenses			
Current			
Personal Services	15,000	3,490	11,510
Contractual Services	81,500	75,335	6,165
Total Expenses	96,500	78,825	17,675
Excess of Revenues Under Expenses	(95,000)	(74,683)	20,317
Fund Equity Beginning of Year	141,173	141,173	-
Fund Equity End of Year	\$ 46,173	\$ 66,490	\$ 20,317

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2002

Self Insurance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 6,000,000	\$ 5,800,463	\$ (199,537)
Expenses			
Current			
Contractual Services	875,925	89,163	786,762
Claims	8,576,286	7,570,076	1,006,210
Other Operating Expenses	5,200	498	4,702
Total Expenses	<u>9,457,411</u>	<u>7,659,737</u>	<u>1,797,674</u>
Excess of Revenues Under Expenses	(3,457,411)	(1,859,274)	1,598,137
Fund Equity Beginning of Year	4,642,694	4,642,694	-
Prior Year Encumbrances Appropriated	<u>622,411</u>	<u>622,411</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 1,807,694</u>	<u>\$ 3,405,831</u>	<u>\$ 1,598,137</u>

Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 5,739	\$ 5,739
Other Operating Revenues	-	305,397	305,397
Total Revenues	<u>-</u>	<u>311,136</u>	<u>311,136</u>
Expenses			
Current			
Contractual Services	64,629	56,680	7,949
Claims	8,125,342	387,148	7,738,194
Total Expenses	<u>8,189,971</u>	<u>443,828</u>	<u>7,746,143</u>
Excess of Revenues Under Expenses	(8,189,971)	(132,692)	8,057,279
Fund Equity Beginning of Year	8,175,342	8,175,342	-
Prior Year Encumbrances Appropriated	<u>14,629</u>	<u>14,629</u>	<u>-</u>
Fund Equity End of Year	<u>\$ -</u>	<u>\$ 8,057,279</u>	<u>\$ 8,057,279</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - All Private Purpose Trust Funds
For the Year Ended December 31, 2002*

	<i>George C. Brissel</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Total Expenditures</i>	-	-	-
<i>Excess of Revenues Over Expenses</i>	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>2,190</u>	<u>2,190</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>\$ -</u>

	<i>MRDD Gifts & Donations</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<i>Revenues</i>			
Interest	\$ -	\$ 7,837	\$ 7,837
Other	<u>55,000</u>	<u>-</u>	<u>(55,000)</u>
<i>Total Revenues</i>	<u>55,000</u>	<u>7,837</u>	<u>(47,163)</u>
<i>Expenditures</i>			
Current			
Contractual Services	5,000	5,000	-
Other	<u>35,000</u>	<u>-</u>	<u>35,000</u>
<i>Total Expenditures</i>	<u>40,000</u>	<u>5,000</u>	<u>35,000</u>
<i>Excess of Revenues Over Expenses</i>	15,000	2,837	(12,163)
<i>Fund Balance Beginning of Year</i>	<u>404,255</u>	<u>404,255</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 419,255</u>	<u>\$ 407,092</u>	<u>\$ (12,163)</u>



Statistical Section

STARK COUNTY, OHIO

General Fund Expenditures by Function

Last Ten Years

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
General Government:										
Legislative and Executive	\$12,461,254	\$ 14,069,643	\$ 13,309,751	\$ 10,416,514	\$ 12,824,019	\$ 10,131,364	\$ 8,799,621	\$ 8,431,291	\$ 8,131,928	\$ 7,278,122
Judicial	10,178,534	9,097,380	8,104,886	7,603,749	6,390,079	5,460,190	5,688,309	6,073,295	6,136,674	5,486,434
Public Safety	16,416,828	16,775,793	16,748,305	13,007,445	12,388,108	12,074,992	12,607,941	12,587,352	10,606,536	9,872,565
Public Works	968,904	495,340	1,060,740	451,309	601,849	533,566	288,877	84,044	136,703	933,894
Health	-	478	-	30,916	-	461,572	429,440	370,929	440,023	277,095
Human Services	791,004	757,218	703,110	653,112	743,761	601,194	531,911	478,895	573,497	580,060
Conservation and Recreation	-	-	290,400	168,873	63,906	155,623	106,856	65,871	-	-
Economic Development and Assistance	-	-	-	45,000	80,774	55,000	-	-	-	-
Other	694,952	1,310,711	437,133	652,905	695,036	642,726	449,794	246,108	725,850	3,952,917
Intergovernmental	6,201,663	6,444,825	6,098,763	4,761,599	4,219,338	90,000	170,000	369,311	-	-
Principal Retirement	353,674	336,112	384,084	1,028,957	6,738,553	735,564	715,154	490,254	-	-
Interest and Fiscal Charges	<u>12,698</u>	<u>33,492</u>	<u>46,263</u>	<u>79,962</u>	<u>113,792</u>	<u>154,765</u>	<u>157,359</u>	<u>47,884</u>	<u>38,138</u>	<u>112,661</u>
Total Expenditures	<u>\$ 48,079,511</u>	<u>\$ 49,320,992</u>	<u>\$ 47,183,435</u>	<u>\$ 38,900,341</u>	<u>\$ 44,859,215</u>	<u>\$ 31,096,556</u>	<u>\$ 29,945,262</u>	<u>\$ 29,245,234</u>	<u>\$ 26,789,349</u>	<u>\$ 28,493,748</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

General Fund Revenues by Source

Last Ten Years

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
Property and Other Local Taxes	\$ 12,475,840	\$ 12,505,898	\$ 11,041,095	\$ 11,489,976	\$ 11,293,271	\$ 13,742,436	\$ 13,403,712	\$ 12,504,980	\$ 11,632,193	\$ 11,357,375
Permissive Sales Tax	135,147	30,712	478,942	6,005,514	9,244,752	8,643,286	8,091,493	3,315,272	84,708	4,234,538
Charges for Services	13,729,182	12,675,471	10,923,865	11,363,861	12,358,007	8,306,666	6,850,771	7,130,521	5,811,903	5,963,114
Licenses and Permits	64,535	60,700	35,202	635,885	666,554	724,691	664,936	261,992	59,944	72,796
Fines and Forfeitures	373,327	746,256	176,673	185,466	773,623	265,317	620,731	565,198	248,562	301,228
Intergovernmental	10,785,908	9,610,784	9,943,107	10,193,298	8,155,852	6,509,325	6,519,325	6,490,955	4,962,903	2,341,590
Interest	3,867,217	7,278,328	9,079,726	5,777,280	6,498,701	6,123,561	4,869,497	4,564,132	2,569,184	4,678,437
Rent	438,582	467,947	454,598	484,934	552,444	48,405	414,772	-	-	-
Other	<u>1,744,888</u>	<u>1,649,611</u>	<u>1,248,328</u>	<u>606,409</u>	<u>82,563</u>	<u>813,632</u>	<u>378,828</u>	<u>861,940</u>	<u>1,699,474</u>	<u>-</u>
Total Revenues	<u>\$ 43,614,626</u>	<u>\$ 45,025,707</u>	<u>\$ 43,381,536</u>	<u>\$ 46,742,623</u>	<u>\$ 49,625,767</u>	<u>\$ 45,177,319</u>	<u>\$ 41,814,065</u>	<u>\$ 35,694,990</u>	<u>\$ 27,068,871</u>	<u>\$ 28,949,078</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2002	\$ 38,402,470	\$ 37,408,410	97.41 %	\$ 1,259,004	38,667,414	100.69 %	\$ 1,803,843	4.70 %
2001	38,650,675	37,446,814	96.89	1,512,435	38,959,249	100.80	1,841,354	4.76
2000	35,759,626	34,746,989	97.17	1,005,378	35,752,367	99.98	1,610,990	4.51
1999	34,108,934	33,214,349	97.38	897,671	34,112,020	100.01	1,853,390	5.43
1998	33,226,195	32,450,369	97.67	800,503	33,250,872	100.07	1,651,802	4.97
1997	31,552,400	30,883,903	97.88	648,587	31,532,490	99.94	1,570,663	4.98
1996	31,752,212	31,214,736	98.31	592,358	31,807,094	100.17	1,622,991	5.11
1995	25,151,335	24,680,234	98.13	525,881	25,206,115	100.22	1,413,479	5.62
1994	25,954,736	25,513,734	98.30	659,750	26,173,484	100.84	1,817,284	7.00
1993	25,529,620	25,081,935	98.25	541,641	25,623,576	100.37	1,973,295	7.73

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Tangible Personal Property Taxes

Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Tax Collected	Outstanding Delinquent Taxes
2002	\$ 8,151,747	\$ 7,418,644	\$ 798,592	\$ 8,217,236	\$ 2,028,733
2001	8,601,314	7,741,614	610,508	8,352,122	1,380,847
2000	7,970,307	7,760,282	569,326	8,329,608	867,732
1999	7,963,661	7,643,774	333,729	7,977,503	768,074
1998	7,637,697	7,421,379	308,445	7,729,824	803,196
1997	7,266,991	7,167,653	309,959	7,477,612	593,874
1996	7,189,881	7,022,582	337,836	7,360,418	677,158
1995	5,552,128	5,438,286	169,674	5,607,960	467,049
1994	6,040,208	5,933,762	112,897	6,046,659	621,364
1993	6,054,773	5,954,389	211,114	6,165,503	603,863

Source: Stark County Auditor

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
2002	\$ 5,284,095,870	\$ 15,097,416,771	\$ 257,386,350	\$ 292,484,489	\$ 849,140,358	\$ 3,396,561,432	\$ 6,390,622,578	\$ 18,786,462,692	34.0%
2001	5,207,501,060	14,878,574,457	339,865,070	386,210,307	895,970,175	3,583,880,700	6,443,336,305	18,848,665,464	34.2
2000	4,476,945,780	12,791,273,657	343,203,900	390,004,432	830,240,358	3,320,961,432	5,650,390,038	16,502,239,521	34.2
1999	4,385,308,290	12,529,452,257	366,001,490	415,910,784	829,547,997	3,318,191,988	5,580,857,777	16,263,555,029	34.3
1998	4,259,997,000	12,171,420,000	359,121,500	408,092,614	795,593,469	3,182,373,876	5,414,711,969	15,761,886,490	34.4
1997	3,624,592,950	10,355,979,857	358,373,820	407,242,977	756,978,265	3,027,913,060	4,739,945,035	13,791,135,894	34.4
1996	3,510,723,240	10,030,637,829	375,481,670	426,683,716	711,869,370	2,847,477,480	4,598,074,280	13,304,799,025	34.6
1995	3,466,908,990	9,905,454,257	386,595,670	439,313,261	677,088,809	2,708,355,236	4,530,593,469	13,053,122,754	34.7
1994	3,162,612,580	9,036,035,943	378,517,020	430,132,977	656,544,314	2,626,177,256	4,197,673,914	12,092,346,176	34.7
1993	3,099,757,140	8,856,448,971	358,759,490	407,681,239	658,127,476	2,632,509,904	4,116,644,106	11,896,640,114	34.6

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

(2) The percentages for all real property was 35%, for public utility property was 88%, and for tangible personal property 25% (1993-2000).

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

Last Ten Years

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilities	4.90	4.90	4.90	4.90	4.90	4.90	4.90	3.50	3.50	3.50
Molly Stark Hospital	-	-	-	-	-	-	0.50	-	1.00	1.00
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	9.60	9.60	9.60	9.60	9.60	9.60	10.10	8.20	9.20	9.20
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	8.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Canton - Meyers Lake Village	6.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Jackson	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	9.00	9.00	9.00	10.00	8.75	8.75
Lake - Uniontown Police District	17.30	16.00	16.80	16.80	17.00	17.00	17.00	15.00	13.75	12.95
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	13.80	12.80	12.80	13.30	13.30	13.30	13.30	13.30	13.30	13.30
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	8.10	8.10	8.10	7.60	7.60
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	4.70	4.70
Marlboro	9.75	10.25	10.25	12.75	12.75	9.25	9.10	9.10	9.10	9.10
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	7.90	9.90	9.90	9.90	9.90	7.90	8.30	8.30	8.30	8.30
Osnaburg - East Canton Village	5.90	7.90	7.90	7.90	7.90	5.90	6.30	6.30	6.30	6.30
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	9.75	9.25	8.50	8.50	8.50	8.50	8.50	7.50	7.50	7.50
Perry - Navarre Village	8.25	7.75	7.00	7.00	7.00	7.00	-	-	-	-
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	11.65	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	8.70	8.70	8.70	9.20	9.20	9.20	9.20	9.20	9.20	8.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	4.70	4.70	4.70	4.70	4.70	4.70	5.45	4.45	4.45	4.45
Washington	5.00	5.25	5.25	5.25	5.25	5.25	5.50	5.50	5.50	5.50

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

Last Ten Years

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
<u>School Districts</u>										
Alliance CSD	54.40	54.40	54.60	50.70	50.70	50.70	50.70	50.70	50.90	50.80
Brown LSD	38.70	39.41	39.20	40.10	40.10	33.50	33.50	33.50	32.50	33.50
Canton CSD	58.20	59.20	59.20	54.70	54.70	54.70	54.70	52.20	45.30	45.30
Canton LSD	46.20	46.80	47.40	49.10	49.10	49.10	39.30	39.30	39.20	39.70
Fairless LSD	46.50	47.00	48.20	50.70	50.70	50.50	43.80	44.30	51.40	42.70
Jackson LSD	48.30	45.60	44.30	46.60	46.60	46.60	46.60	46.60	46.60	46.60
Lake LSD	62.80	62.80	63.30	57.90	57.90	58.10	58.20	54.30	55.10	52.90
Louisville CSD	55.90	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00
Marlington LSD	48.40	48.40	48.40	48.90	48.90	48.90	48.90	48.90	48.90	48.90
Massillon CSD	52.30	51.60	51.90	51.80	51.80	52.10	52.30	52.20	54.50	46.70
Minerva LSD	45.80	41.80	42.40	45.00	45.00	44.60	45.80	46.20	46.90	37.00
North Canton CSD	65.50	61.10	61.20	61.90	61.90	61.90	61.90	61.90	57.20	57.20
Northwest LSD	61.20	54.20	55.10	57.40	57.40	57.80	57.60	57.90	59.90	60.10
Osnaburg LSD	57.20	57.20	59.50	60.80	60.80	48.30	48.50	48.50	49.10	49.60
Perry LSD	50.20	49.70	51.60	54.90	54.90	54.90	45.10	44.40	45.90	45.20
Plain LSD	57.70	52.60	52.60	52.60	52.60	52.60	45.70	45.70	45.70	45.70
Sandy Valley LSD	44.80	44.40	45.20	47.10	47.10	46.30	47.60	47.80	47.60	47.60
Southeast LSD	46.35	46.65	47.25	48.50	48.50	41.80	42.10	42.10	40.20	42.10
Tuscarawas Valley LSD	38.50	39.40	40.20	37.40	37.40	37.40	37.60	39.00	33.30	33.20
Tuslaw LSD	60.70	53.90	53.90	53.90	53.90	53.90	53.90	53.90	53.90	46.40
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	1.80	1.80
Stark County Area JVSD	2.00	3.20	3.30	3.50	3.50	3.50	2.00	2.00	3.20	3.20
Wayne County JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.30	3.30	3.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	7.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Hills & Dales	17.50	17.50	17.50	19.20	19.20	19.20	14.03	14.03	14.03	14.03
Limaville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	16.90	16.90	16.90	16.90	16.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	23.40	21.40	21.40	21.40	21.40	18.40	18.40	18.40	16.40	16.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75
Canton Regional Transit Authority	-	-	-	-	-	3.90	3.90	3.90	3.90	3.90
County Parks	0.50	0.50	0.50	0.50	0.50	0.20	0.20	0.20	0.20	0.20
Massillon Joint Recreational District	-	-	-	-	-	-	-	0.30	0.30	0.30
North Canton Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
Stark County District Library	0.00	0.70	0.75	0.75	0.75	-	-	-	-	-
Quad Ambulance District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

Source: Stark County Auditor

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2002	\$ 1,090,474	\$ 1,198,445	109.9%	\$ 130,231
2001	1,075,617	1,153,577	107.2	148,174
2000	988,933	833,704	84.3	179,134
1999	823,610	627,955	76.2	321,972
1998	731,173	544,356	74.4	349,735
1997	789,296	299,433	37.9	303,401
1996 (2)	2,447,281	1,068,470	43.7	191,416
1995	709,067	535,661	75.5	205,675
1994	751,822	566,728	75.4	229,003
1993	787,611	583,635	74.1	235,652
1992	806,020	626,752	77.8	207,576

(1) Outstanding delinquent assessments include accrued interest.

(2) The Special Assessments Billed and Collected for 1996 include amounts that the property owners have paid off prior to the issuance of debt by the County.

Source: Stark County Auditor

STARK COUNTY, OHIO

Computation of Legal Debt Margin

December 31, 2002

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2002	\$ 6,390,622,578	\$ 6,390,622,578
Debt Limitation	158,265,564	63,906,226
Total Outstanding Debt:		
General Obligation Bonds	17,644,000	17,644,000
Special Assessment Bonds	3,012,904	3,012,904
OWDA Loans	17,635,057	17,635,057
OPWC Loan	882,636	882,636
Total	39,174,597	39,174,597
Exemptions:		
General Obligation Bonds - Enterprise	17,644,000	17,644,000
Special Assessment Bonds	3,012,904	3,012,904
OWDA Loans	17,635,057	17,635,057
OPWC Loan	882,636	882,636
Total	39,174,597	39,174,597
Net Debt	-	-
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 158,265,564	\$ 63,906,226

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	152,265,564
	<u>\$ 158,265,564</u>

(2) The Debt Limitation equals one percent of the assessed value.

(3) The available equity in the debt service funds of \$360,760 is not listed as an exemption since all debt is exempt and including it would result in negative net debt.

Source: Stark County Auditor

STARK COUNTY, OHIO

*Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2002	377,940	\$ 6,390,622,578	\$ -	\$ 360,760	\$ -	0.00%	0.00%
2001	377,438	6,443,336,305	-	322,368	-	0.00	0.00
2000	378,098	5,650,390,038	-	331,051	-	0.00	0.00
1999	373,174	5,580,857,777	-	314,870	-	0.00	0.00
1998	373,112	5,414,711,969	-	254,556	-	0.00	0.00
1997	373,719	4,739,945,035	5,660,000	200,942	5,459,058	0.12	14.61
1996	374,406	4,598,074,280	5,920,000	183,722	5,736,278	0.12	15.32
1995	374,024	4,530,593,469	6,165,000	728,592	5,436,408	0.12	14.53
1994	373,705	4,197,673,914	6,400,000	2,338,094	4,061,906	0.10	10.87
1993	373,484	4,116,644,106	6,620,000	1,955,050	4,664,950	0.11	12.49

(1) Includes only General Obligation Bonds paid from general resources (i.e. bonds paid from proprietary funds and special assessments are not included).

Source: Stark County Auditor

STARK COUNTY, OHIO

*Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Fund Expenditures
Last Ten Years*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service to Total General Fund Expenditures
2002	\$ -	\$ -	\$ -	\$ 48,079,511	0.00%
2001	-	-	-	49,320,992	0.00
2000	-	-	-	47,183,435	0.00
1999	-	-	-	38,900,341	0.00
1998	280,000	393,252	673,252	44,859,215	1.50
1997	260,000	409,372	669,372	31,096,556	2.15
1996	245,000	424,318	669,318	29,945,262	2.24
1995	235,000	450,461	685,461	29,245,234	2.34
1994	220,000	476,861	696,861	26,789,349	2.60
1993	205,000	504,536	709,536	28,493,748	2.49

Source: Stark County Auditor

STARK COUNTY, OHIO

Computation of Direct and Overlapping General Bonded Debt
December 31, 2002

Political Subdivision	Debt Outstanding (1)	Percentage Applicable To County (2)	Amount Applicable To County
<u>Direct</u>			
Stark County	\$ -	100.00	\$ -
<u>Overlapping</u>			
Cities Wholly Within County	62,340,233	100.00	62,340,233
Villages Wholly Within County	168,884	100.00	168,884
Townships Wholly Within County	1,533,334	100.00	1,533,334
School Districts Wholly Within County	73,614,886	100.00	73,614,886
City of Alliance	2,375,000	99.78	2,369,775
Alliance City School District	11,289,990	94.50	10,669,041
Jackson Local School District	35,363,629	98.29	34,758,911
Lake Local School District	26,034,945	99.78	25,977,668
Minerva Local School District	13,874,998	51.5	7,145,624
Northwest Local School District	22,999,986	80.31	18,471,289
Sandy Valley Local School District	40,000	71.51	28,604
Southeast Local School District	6,881,998	0.01	688
Tuscarawas Valley Local School District	5,789,981	7.7	445,829
Tuslaw Local School District	29,999,990	99.03	29,708,990
<u>Total Overlapping</u>			<u>267,233,756</u>
<u>Total Applicable to Stark County</u>			<u>\$ 267,233,756</u>

(1) Includes only General Obligation Bonds paid from general resources (i.e. bonds paid from proprietary funds and special assessments are not included).

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic Statistics

December 31, 2002

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
The Timken Company	Manufacturer, steel and tapered roller bearings	5,640
Aultman Health Foundation	Health care	3,800
Maytag Corporation (Hoover Company operations)	Vacuum sweepers and other appliances	2,900
County of Stark	County government	2,860
Mercy Medical Center	Health care	2,516
Canton City Board of Education	Education	2,000
Republic Technologies International LLC	Fabricated metal products	1,660
PCC Airfoils, Inc.	Manufacturer, trubine castings	1,250
Fisher Foods Marketing, Inc.	Grocery Chain	1,030
Workshops, Inc.	Health and Rehabilitation Services	960

(continued)

Source: Stark Development Board,
Ohio Department of Development,
Employers

STARK COUNTY, OHIO

Demographic Statistics (continued)

December 31, 2002

Total Population 377,940

Sex

Male 182,028

Female 196,154

Age

Under 5 Years 23,680

5 to 14 Years 52,161

15 to 19 Years 27,114

20 to 24 Years 21,372

25 to 44 Years 113,252

45 to 54 Years 50,016

55 to 64 Years 34,027

65 to 74 Years 31,055

75 Years and Over 25,265

Under 20 Years 102,955

Percent of Total
Population 27.2

65 Years and over 56,320

Percent of Total
Population 14.9

Year	Population (1)	School Enrollment (2)	Average Unemployment Rate for
			Stark County (3)
2002	377,940	63,315	5.3
2001	377,438	63,434	3.9
2000	378,098	63,567	4.1
1999	373,174	64,746	4.3
1998	373,112	65,110	4.1
1997	373,719	65,283	4.8
1996	374,406	65,628	5.3
1995	374,024	64,865	5.0
1994	373,705	64,673	6.1
1993	373,484	64,548	7.0

Sources:

- (1) U.S. Bureau of the Census and Ohio Department of Development
Office of Strategic Research
- (2) Stark County Educational Service Center
- (3) Ohio Bureau of Employment Services

STARK COUNTY, OHIO

Property Value, Construction and Bank Deposits

Last Ten Years

Collection Year	Real Property Value			New Construction			
	Agricultural/ Residential	Commercial/ Industrial	Total Value (1)	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits
2002	\$ 4,136,904,220	\$ 1,138,191,990	\$ 5,275,096,210	\$ 58,866,930	\$ 26,715,930	\$ 85,582,860	\$ 2,153,245,000
2001	4,054,732,980	1,143,175,900	5,197,908,880	52,876,850	23,397,730	76,274,580	1,029,891,000
2000	3,454,120,400	1,013,046,030	4,467,166,430	43,816,290	17,913,240	61,729,530	1,021,596,000
1999	3,371,481,840	1,004,438,080	4,375,919,920	37,539,330	42,996,420	80,535,750	916,844,000
1998	3,293,801,960	956,320,160	4,250,122,120	43,410,890	22,111,630	65,522,520	843,638,000
1997	2,770,921,870	844,710,060	3,615,631,930	42,904,610	18,770,780	61,675,390	1,623,273,000
1996	2,700,196,530	801,302,240	3,501,498,770	47,255,860	16,715,340	63,971,200	1,570,223,000
1995	2,638,654,350	817,699,210	3,456,353,560	44,588,780	9,353,420	53,942,200	1,589,558,000
1994	2,396,278,330	756,219,480	3,152,497,810	39,269,230	6,591,000	45,860,230	848,654,000
1993	2,325,264,660	753,135,310	3,078,399,970	36,828,890	7,113,740	43,942,630	803,704,000

(1) Does not include Public Utility Real Property and Mineral Lands and Rights.

Source: Stark County Auditor
Federal Reserve Bank of Cleveland, Ohio

STARK COUNTY, OHIO

Principal Property Taxpayers

December 31, 2002

<u>Taxpayers</u>	<u>Type of Business</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Timken Company	Tapered Roller Bearings and Steel	\$ 34,271,980	\$ 124,510,190	\$ 158,782,170	2.81%
Ohio Power	Electric Utility	3,717,280	96,081,450	99,798,730	1.77
Ohio Bell Telephone	Telephone Utility	3,387,180	52,549,590	55,936,770	0.99
Republic Technologies International LLC	Steel Bars, Rolled Steel, Pipe and Tube	2,795,200	39,364,590	42,159,790	0.75
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	12,946,810	25,379,330	38,326,140	0.68
Ohio Edison	Electric Utility	1,921,800	29,254,970	31,176,770	0.55
Consumers Ohio Water Company	Water Utility	-	20,572,140	20,572,140	0.36
East Ohio Gas	Natural Gas Utility	2,092,350	18,160,540	20,252,890	0.36
Stark Commons Ltd	Retail Shopping Plaza/Restaurants	18,021,920	-	18,021,920	0.32
J & L Specialty Steel Inc	Sheet Steel Products	<u>-</u>	<u>13,766,040</u>	<u>13,766,040</u>	0.24
Totals		<u>\$ 79,154,520</u>	<u>\$ 419,638,840</u>	<u>\$ 498,793,360</u>	

Source: Stark County Auditor

STARK COUNTY, OHIO

Miscellaneous Statistics

December 31, 2002

Date of Incorporation 1808

155th Largest County in the United States (1) (3,141 counties in U.S.)

County Seat Canton, Ohio

Area - Square Miles 567

Number of Political Subdivisions Located in the County:

Cities 6

Villages 13

Townships 17

School Districts 20

Vocational School Districts 3

Colleges: 3

Malone

Mount Union

Stark State College of Technology

Universities: 3

Ashland - Stark Branch

Kent State - Stark Branch

Walsh

Road Mileage (2)

U.S. Highways 72.42

State Highways 251.01

County Highways 419.1

Communications

9 Radio Stations - WHBC-AM/FM, ESPN-AM,

WCER-AM, WINW-AM, WNPQ-FM,

WQXK-FM, WRCW-AM, WRQK-FM, WZKL-FM

3 Television Station - PAX-TV (CH 23),

WDLI-TV (CH17), WIVM-TV (CH 52)

2 Cable Companies - Massillon Cable, Time Warner

4 Daily Newspapers - Alliance Review, Beacon Journal -

Stark County Bureau, The Independent, The Repository

Voter Statistics, Election of November, 2001 (3)

Number of Registered Voters 246,562

Number of Voters, Last General Election 118,162

Percentage of Voters Voting 47.92%

Sources:

(1) 2000 Census of Population & Housing

(2) Ohio Department of Transportation

(3) Stark County Board of Elections

All other information obtained from County records